

Douglas County Nevada



*FY 2009~2010
Adopted Operating and Capital Budget*

On the cover

Anne Bothwell, Computer Operator, provided photographs of the natural beauty of Douglas County.



BOARD OF COUNTY COMMISSIONERS

1594 Esmeralda Avenue, Room 307, Minden, Nevada 89423

COMMISSIONERS

Nancy McDermid, CHAIRMAN

Greg Lynn, VICE-CHAIRMAN

David J. Brady

Doug N. Johnson

Michael A. Olson

T. Michael Brown
COUNTY MANAGER
775-782-9821
FAX: 775-782-6255

County Manager's Letter of Introduction

To: Board of County Commissioners, Citizens of Douglas County, Elected Officials, and County Staff:

I am pleased to present the Fiscal Year 2009-10 Adopted Budget. The budget is a financial plan to accomplish the goals and objectives of the Douglas County Board of County Commissioners. The FY 09-10 Adopted Budget is the product of several months of work by the Commissioners, Elected Officials, and Department Directors. Numerous meetings were held on different budgetary issues in the development of the budget.

The budget process plays an important role in bringing together County staff, Elected Officials and the public to establish service levels and programs mandated and desired to meet public needs. Citizen involvement is an important component of the budget process for it not only ensures the continued support of citizens for the County's programs, it also illustrates the choices facing local elected officials and the fiscal policies which serve as the foundation of the Douglas County government. Local elected and appointed officials have the responsibility to develop a budget that responds to the needs of the citizens. Citizens have the responsibility to advocate needed programs and, to the extent possible, ensure that they are funded adequately. The budget process helps assure that the County remains a vital, fiscally and responsive organization to its citizens.

Numerous opportunities exist for citizens to participate and learn more about the Douglas County government – this document is just one important source of information. Other sources include the County's Capital Improvement Program document, Master Plan, annual financial audit, annual report, regularly scheduled public meetings of County Board of Commissioners, local press, radio and cable access programs. Please contact the County Manager's Office at 782-9821 for any additional information.

I hope this document enhances your understanding of Douglas County's FY 09-10 budget.

Sincerely,

T. Michael Brown
County Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Douglas County
Nevada**

For the Fiscal Year Beginning

July 1, 2008

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to Douglas County for its annual budget for the fiscal year beginning July 1, 2008 (FY 08-09). In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award. Douglas County has received the GFOA budget award for the past eleven consecutive years.

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Reader's Guide to the Budget Document

This budget document describes how the Douglas County government plans to meet the needs of its residents during FY 09-10. Each major section of the document is outlined below to assist you in finding particular information.

Introduction

General County information, an organizational chart, listing of elected officials, and a description of the various County boards and commissions.

Budget Overview

An overview of the annual budget development process including budget guidelines, strategic directions, budget directives, and an explanation of County financial policies. This section includes an evaluation of the County's financial condition and also acts as a concise portrayal of the FY 09-10 budget through descriptions, charts, and graphs.

Budget Message

A message from the County Manager to the Board of Commissioners to explain the principal budget items, summarize major issues affecting the budget, and outline challenges facing Douglas County.

Fund Summaries

A summary of the estimated resources and requirements for each of the 58 funds in Douglas County's budget. The funds are organized in this section according to their type and purpose. Summaries are also provided for funds of the East Fork Fire & Paramedic Districts and the Towns of Gardnerville, Genoa, and Minden.

County Services

An overview of each County department, including the services planned for FY 09-10, the operating costs and sources of funding for these services, the number of department personnel, and accomplishments from the prior fiscal year. The budgetary information in this section is operating only; non-operating expenditures are included in other sections of the document.

Capital Budget

An overview of the capital projects planned and their financing source for FY 09-10. The Capital Budget addresses the County's infrastructure needs, including roads, utilities, parks, and buildings. The FY 10-14 Capital Improvement Plan (CIP), a separate document, contains considerably more detail.

Debt Service

A summary of the County's total outstanding debt as well as the repayment schedule of that debt. The issuance of bonds and other types of borrowing are important sources of funding for capital projects.

Appendix

A resource for additional information on budget related items, including personnel, transfers, fund balances, reserves, and contingencies. Important statistical information is also included here.

Glossary

Definitions of many terms used throughout this document.

This document incorporates the County's operating and capital budget, the Douglas County Redevelopment Agency, the East Fork Fire and Paramedic Districts, and the Towns of Gardnerville, Genoa, and Minden. Certain revenues for a number of special districts, the School District, and the State of Nevada are received by the County in trust and agency funds and passed through to each respective agency. These trust and agency funds are not included in this document.

About Douglas County

Douglas County is a political subdivision of the State of Nevada, operating under provisions of Title 20 of *Nevada Revised Statutes* (NRS). On November 25, 1861, Douglas County became one of the first nine counties established by the first Nevada Territorial Legislature, with the County seat located in the town of Genoa. The County was retained when the territory became a state on October 31, 1864. Douglas County is named for Stephen A. Douglas, a former United States Senator from Illinois, who opposed Lincoln in the 1860 election for President.

Douglas County is the site of some of Nevada's earliest development. Many small communities are scattered along the base of the Sierra Nevada Mountain Range, remnants of some of the first towns in the state. A good number of these communities were established in the 1850's as trading posts and centers of ranching and farming. Genoa, originally known as Mormon Station, is the oldest of these and was settled in 1851. In 1910, the Douglas County Courthouse in Genoa was badly damaged by fire. This disaster, along with a population decline within the town of Genoa and subsequent growth in the town of Minden, prompted the Nevada Legislature to change the location of the County seat during the 1915 session. Today, the County seat is located in the town of Minden.

Geographic Information

The County covers an approximate area of 751 square miles, and is located in the western portion of the State. Douglas County borders the State of California to the west, Lyon County to the east, and the state capital of Carson City to the north. Included within the County's boundaries are portions of the Sierra Nevada Mountain Range, Lake Tahoe, Topaz Lake, and the Carson and Walker Rivers. Since statehood, the boundaries of Douglas County have only been realigned two times: between Douglas County and Ormsby County (now Carson City) in 1965, and between Douglas County and Lyon County in 1967.

Elevations within the County vary from a low of 4,625 feet on the valley floor to a high of 9,500 feet at East Peak. The proximity of the Carson Valley to the Sierra Nevada Mountains creates one of the most comfortable daily temperature ranges in the continental United States. Generally, the climate is arid, with warm summers, moderate winters, and cool evening temperatures year around.

Recreational Activities

Douglas County has nine parks and a wide variety of recreational activities to enjoy. Parks include: Kahle Community Park, Zephyr Cove Park, George Brautovich Park, Johnson Lane Park, Lampe Park, Ranchos Aspen Park, Topaz Lake Campground, Topaz Ranch Estates Park and Stodick Park. Additional parks are supported by the towns and General Improvement Districts.

A swim center is located on Highway 88 adjacent to the Douglas High School. This facility has four pools: an outdoor pool, an indoor lap/diving pool, an indoor pool designed for tots, and an indoor pool designed for the elderly.

Douglas County also offers a fairgrounds complex. Located off Highway 395, 2 miles down Pinenut Road, this 81-acre complex encompasses a number of wonderful features, including rodeo arena with chutes and pens, a practice arena, 1500 seat grandstand, announcer booth, pavilion, horse barns, concession/restroom buildings, tree farm, and staging area. Model Airplane Complex is a 2-acre site located directly opposite the Fairgrounds, and boasts a 60' x 400' asphalt runway with taxiways for the sport of model airplane flying.

Population

According to the 2000 United States Census, Douglas County's population was 41,674. The Nevada State Demographer estimated Douglas County's population at 53,307 at the end of Fiscal Year 2008. Overall, the population of Douglas County has increased 30.6% between 2000 and 2008. Although the population of the county has grown, the county continues to provide a unique balance between suburban and rural lifestyles.

POPULATION				
State of Nevada and Douglas County				
Fiscal Year ¹	State	% Increase	Douglas County	% Increase
1970	488,738	---	6,882	---
1980	800,493	63.8	19,421	182.2
1990	1,236,130	54.4	28,070	44.5
1991	1,297,910	5	30,394	8.3
1992	1,345,035	3.6	32,102	5.6
1993	1,398,840	4	33,869	5.5
1994	1,491,420	6.6	35,226	4
1995	1,579,150	5.9	37,210	5.6
1996	1,684,570	6.7	38,369	3.1
1997	1,779,850	5.7	39,050	1.8
1998	1,855,790	4.3	39,951	2.3
1999	1,967,650	6	40,847	2.2
2000	2,059,433	4.7	41,674	2
2001	2,132,498	3.5	43,450	4.3
2002	2,216,028	3.9	43,488	0.1
2003	2,296,566	3.5	45,603	4.6
2004	2,372,821	3.3	46,296	1.5
2005	2,448,201	3.2	46,902	1.3
2006	2,518,869	2.9	50,108	6.8
2007	2,718,337	7.9	52,386	4.5
2008	2,789,884	2.6	53,307	1.8
2009	2,878,288	3.2	54,445	2.1

http://www.nsbdc.org/what/data_statistics/demographer/pubs/docs/NV_Projections_2008_Report.pdf

¹ 1991 through 1999 and 2001 through 2007 figures are estimates.

SOURCE: 1970, 1980, 1990 and 2000 figures: U.S. Bureau of the Census; and 1991-1999 and 2001-2007 figures: Nevada State Demographer, subject to periodic revision.- <http://www.nsbdc.org/demographer>

The following table sets forth a comparative age projection for the year 2008. This age distribution profile reflects the percent of population for the County, and State.

AGE DISTRIBUTION				
Percent of Population				
Age	County	%	State	%
0-4	2,106	4.04%	204,686	7.20%
5-9	2,703	5.18%	193,849	6.82%
10-14	2,533	4.86%	192,292	6.76%
15-19	3,131	6.00%	201,401	7.08%
20-24	3,067	5.88%	208,707	7.34%
25-29	2,823	5.41%	214,701	7.55%
30-34	2,812	5.39%	206,593	7.26%
35-39	2,851	5.47%	200,565	7.05%
40-44	3,436	6.59%	203,319	7.15%
45-49	4,387	8.41%	202,449	7.12%
50-54	4,716	9.04%	187,193	6.58%
55-59	4,481	8.59%	164,933	5.80%
60-64	3,856	7.40%	139,287	4.90%
65-69	3,104	5.95%	109,506	3.85%
70-74	2,341	4.49%	84,322	2.96%
75-79	1,779	3.41%	61,130	2.15%
80-84	1,216	2.33%	39,829	1.40%
85+	800	1.53%	29,362	1.03%

SOURCE: http://www.nsbdc.org/what/data_statistics/demographer/pubs/docs/2006_ASRHO_Summary.pdf

Education

Douglas County seeks to provide excellent educational opportunities to residents of all ages. The Douglas County School District (DCSD) administers the academic curriculum for all primary and secondary schools within the County. Currently, DCSD oversees seven elementary schools, three middle schools, and two high schools.

A campus location of Western Nevada Community College is located in Douglas County. It began as a public, two-year comprehensive community college. In 2007 it officially became Western Nevada College, to reflect the college's expanded academic opportunities, including a new Bachelor or Technology degree in Construction Management. WNC Douglas is located in Minden, and provides a classroom/laboratory building in a spectacular, pastoral setting. The college offers a wide range of classes in the arts and sciences, technologies, and personal interest topics. Students can earn two-year associate degrees, limited bachelor degrees, numerous career-oriented certificates of achievement, or take classes that transfer toward a baccalaureate degree. The University of Nevada Reno (UNR) offers Master of Business Administration courses at the WNC Minden Branch. More than 700 students attend each semester, and the number of full and part-time students continues to grow.

Libraries

Douglas County has several locations to serve the public. The main library, located on Library Lane in Minden, houses a collection of 92,000+ items, public computers and internet access. The Lake Tahoe Branch Library in Zephyr Cove Park houses a collection of 32,000+ items, public computers and internet access. The library website includes access to electronic databases, eAudiobooks, and the library catalog. The North County eBranch in the Sunridge Fire Station provides electronic access to library resources. Book drops are located in Minden, Zephyr Cove Park, Holbrook Station, Sunridge, and Kahle Community Park.

Taxes

Nevada Statutes limit the rate of ad valorem property tax to \$3.66 for each \$100 assessed valuation. Because Douglas County has many different districts, the rate ranges from \$2.5826 to \$3.6442 for each \$100 of assessed value FY 09-10. Assessed value is 35 percent of the current taxable value of property. Douglas County also has a base sales tax of 6.75%; however, in the state of Nevada, you will not pay any of the following taxes: State Personal Income Tax, Corporate Income Tax, and Franchise Tax on Income, Unitary Tax, Inventory Tax, Inheritance Estate, Gift Tax, Admissions Tax, and a Chain Store Tax. At this time, Douglas County does not have a business license requirement other than a Fictitious Name Filing.

County Government

County residents elect officials to provide community leadership and administration. Currently, the County operates under a commission-manager form of government. Douglas County government includes elected officials, departments, boards, commissions, and committees.

The Board of Commissioners, the governing body of the County, is comprised of five members who are elected at-large by district to serve four-year, overlapping terms. Commissioners perform this community service with limited compensation. The Chair of the Board, elected by the five members, presides over public meetings. The Board of Commissioners provides County leadership, develop policies to guide the County in delivering services and achieving community goals, and encourage resident awareness and involvement.

The Board of Commissioners also presides as the Board of Adjustments, Liquor Board, License Board, Tahoe-Douglas Transportation District Board, Water District Board, Redevelopment Agency Board, and East Fork Fire District and Paramedic District Boards. The County Commissioners hold meetings as a Board on the first Thursday of each month in the Historic County Court House in Minden, Nevada, and on the third Thursday of each month in Stateline, Nevada, in the Douglas County Transportation Building. Meetings will occasionally take place on the second Thursday of the month or other days for special meetings and workshops. The agendas are posted at several locations, including: the Historic County Courthouse, the Minden Inn, the Judicial/Law Enforcement Building, the Douglas County Libraries in Minden and Zephyr Cove, and the post offices in Gardnerville, Genoa, Minden, Roundhill, Kingsbury, and Glenbrook.

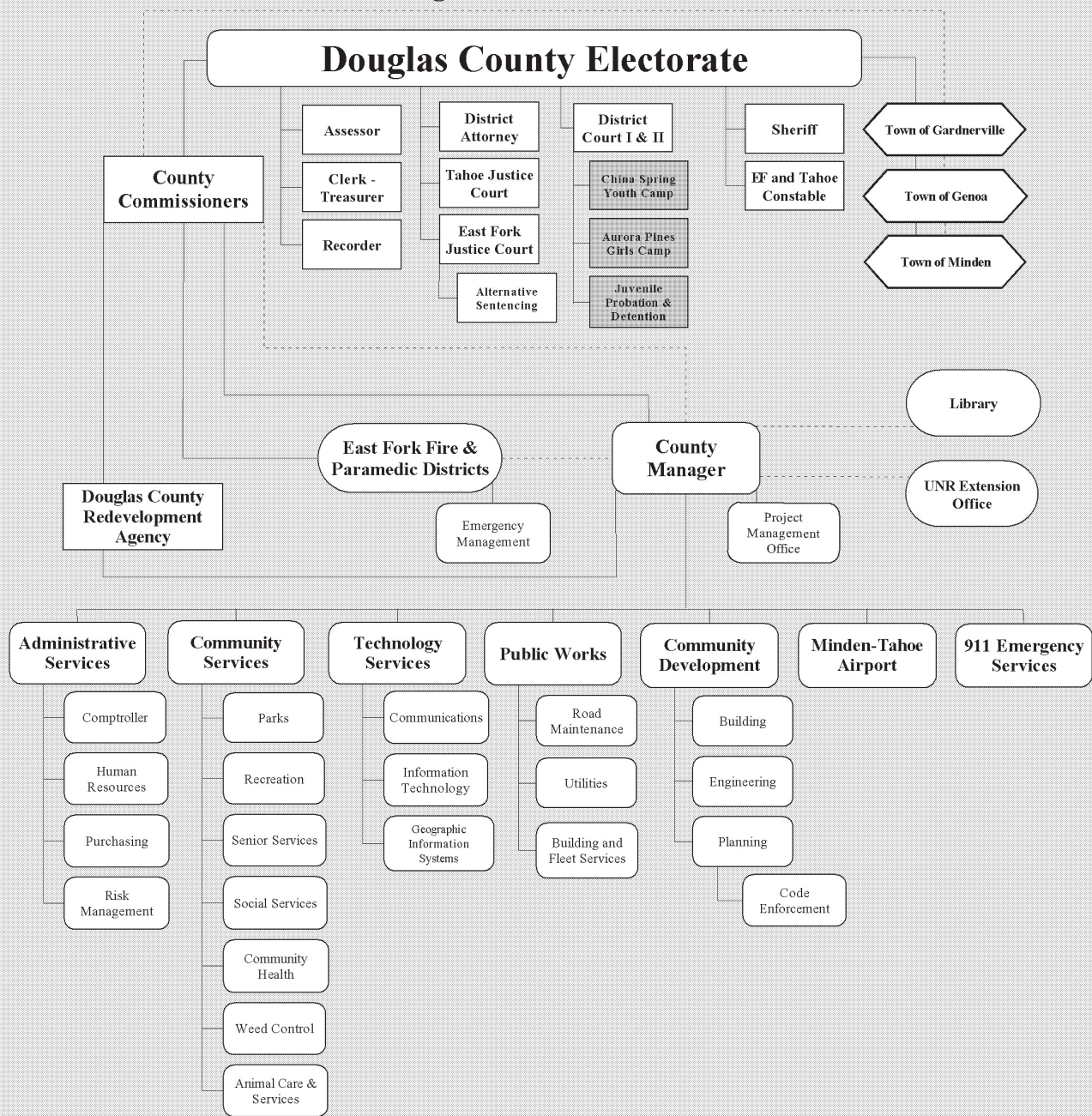
The unincorporated Towns of Gardnerville, Genoa, and Minden are governed by their own separate elected boards in those areas for which authority has been granted to them, by Douglas County.

The Douglas County Library is governed by a Board of Trustees and administered by an appointed Library Director. An appointed Fire Chief oversees the East Fork Fire & Paramedic District, all East Fork Fire stations, including paid staff and volunteer firefighters. Fire and Paramedic services in the Tahoe area are provided by the Tahoe Douglas Fire District that has a separate elected Board.

The various departments, boards, commissions, and committees within Douglas County government provide a full range of services to residents. Services provided by the county include:

- Airport
- Building Safety Services
- General Administrative Services
- Law Enforcement
- District and Justice Courts
- Assessor
- Parks and Recreation
- Welfare and social services
- Animal Care and Services
- Fire Protection and Paramedic
- Juvenile Care
- Zoning and Code Enforcement
- Street Construction and Maintenance
- District Attorney
- Clerk
- Water and sewer services
- Weed Control

Douglas County Organizational Chart



LEGEND

- Elected Officials
- County Commissioners and County Manager Directed Departments
- District Court Departments
- Elected Town Advisory Boards
- Direct Reporting Relationship
- - - Indirect Reporting Relationship

Updated July 10, 2009

Douglas County Officials

Board of County Commissioners (Elected)

Greg Lynn
Vice-Chair, District 1

Doug N. Johnson
Commissioner, District 3

David J. Brady
Commissioner, District 2

Nancy McDermid
Chair, District 4

Michael A. Olson
Commissioner, District 5

County Elected Officials

David R. Gamble
District Judge, District Court I

Jim A. EnEarl
Justice Judge, East Fork Township

Paul Gilbert
Constable, East Fork Township

Mark B. Jackson
District Attorney

Ted Thran
County Clerk/Treasurer

Michael P. Gibbons
District Judge, District Court II

Richard Glasson
Justice Judge, Tahoe Township

Doug Sonnemann
County Assessor

Ron Pierini
Sheriff

Karen Ellison
County Recorder

County Appointed Officials

T. Michael Brown
County Manager

Steve Mokrohisky
Assistant County Manager

Keith Kallman
Minden-Tahoe Airport Manager

Linda Deacy
Library Director

Carl Ruschmeyer
Public Works Director

Mimi Moss
Community Development Director

Claudette Springmeyer
Admin Services Director/Comptroller

Scott Morgan
Community Services Director

Tod Carlini
East Fork Fire & Paramedic District Chief

Ron Sagen
911 Emergency Services Manager

Douglas County

Boards and Commissions

Citizen participation on various Douglas County boards and commissions serves two important purposes: **(1)** Residents are directly involved in their local government and can positively impact the future of their community, and **(2)** The Board of Commissioners receives timely input and information regarding issues and potential impacts.

The boards and commissions listed below serve in an advisory capacity to the Board of Commissioners within their respective areas of county policy (except the Law Library Board and the Library Board of Trustees). Members are appointed by the Board of Commissioners for specified terms. Members are unpaid volunteers who devote literally innumerable hours of their personal time to these community services. Anyone living within the County's boundaries may serve on these advisory boards and commissions, although certain membership conditions may apply. Contact the County Manager's Office if you are interested in serving your County in this capacity or wish to know more about the following volunteer boards and commissions.

Advisory committees for the County are generally standing bodies established by the Board and appointed by the Board to provide on-going citizen input to major policy areas. Some committees are established as required by the Nevada Revised Statutes (NRS) and have duties prescribed by law. Appointments vary in length, and the terms are staggered to provide for continuity. The responsibilities of the members generally include:

1. Provide on-going recommendations to the Board and staff concerning specific program areas.
2. Holding public meetings to solicit community input on current issues.
3. Identifying issues which the advisory committee feels should be addressed by the Board or staff.

Policy Making

In keeping with Douglas County's philosophy of citizen involvement, the Board appoints citizens to committees to assist in formulating County policy, as well as carrying out responsibilities delineated in NRS. The strength and success of the Douglas County government is to a large degree reflective of the quality of services performed by these volunteers.

Within the County structure, many committees equally serve in an advisory capacity to the Board. Those committees are:

Airport Advisory Committee

Provide advice on policy matters concerning the management and development of the Minden-Tahoe Airport property (7 members, 2-year terms).

911 Surcharge Advisory Committee

Provide advice the enhancement or improvement of the telephone system for reporting emergencies in Douglas and to oversee allocated funds for that purpose (5 members, 2-year terms).

Board of Appeals

Serve to affirm, modify, or reverse decisions made by the Building Official on code interpretations specified in the Building Code (5 members, 2 year terms).

Board of Equalization

Serve to address property tax appeals by county residents (5 members, 4-year terms).

Carson Water Sub Conservancy District

Serve to provide advice and recommendations for water issues and projects impacting Douglas County and the Carson River drainage area (5 members, 4-year terms).

Douglas County Advisory Board to Manage Wildlife

Provide recommendations for setting seasons on fishing, hunting, and trapping, in addition to other wildlife matters in Douglas County (5 members, 3-year terms).

Genoa Historic District Commission

Review proposed building changes or development plans within the district (5 members, 2-year terms).

Law Library Board

Govern and manage the law library of the District Court (7 members, 2-year terms).

Library Board of Trustees

Governing authority for the Douglas County Library. The Board has statutory responsibility for the operation of the Library. Provide direction on policy matters pertaining to the operation, expansion, and level of service provided by the Douglas County Library (5 members, 4-year terms).

Parks and Recreation Commission

Provide advice on policy matters pertaining to Douglas County parks resources and recreation activities (7 members, 2-year terms).

Planning Commission

Provide advice on land use planning matters, review development applications for compliance with county plans/ordinances, and assist in Master Plan preparation (7 members, 4-year terms).

Ratemaking Committee

Provide assistance in the development of rates and rate-making procedures for the Douglas Disposal, Inc. franchise agreement (5 members, 2-year terms).

Regional Transportation Commission

Provide advice regarding existing and future transportation needs and issues in Douglas County (3 members, 2-year terms).

Senior Services Advisory Council

Provide advice regarding the operation of the senior center, the senior nutrition program, and other senior programs (7 members, 2-year terms).

Water Conveyance Advisory Committee

Provide representation to irrigation or ditch associations and representation to both forks of the Carson River (5 members, 2-year terms).

COUNTY MANAGER'S BUDGET MESSAGE

Overview

It is a pleasure to present for fiscal year 2009-2010 the Douglas County adopted budget. The budget is the product of staff meetings, Board discussion and policy direction on specific issues, and general direction that is provided through Board action throughout the year. The adopted budget incorporates seven separate agencies: Douglas County, the Douglas County Redevelopment Agency, the Towns of Gardnerville, Genoa and Minden, the East Fork Fire District, and the East Fork Paramedic District. The financial resources for these agencies are accounted (budgeted) for in 58 funds. The FY 09-10 total adopted budget equals \$159,524,633.

Organization	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Douglas County	121,475,674	121,769,157	293,483	0.2%
Redevelopment Agency	4,565,024	5,527,653	962,629	21.1%
Town of Gardnerville	3,214,027	3,112,227	(101,800)	-3.2%
Town of Genoa	559,286	626,177	66,891	12.0%
Town Of Minden	11,823,601	8,791,898	(3,031,703)	-25.6%
East Fork Fire District	8,026,248	12,785,990	4,759,742	59.3%
East For Paramedic District	6,844,148	6,911,531	67,383	1.0%
Total	156,508,008	159,524,633	3,016,625	1.9%

The budget was developed based on the primary direction from the Board to present balanced budgets with minimal or no impacts on services. A second goal is for all operating budgets to be balanced under the direction that operating revenues equal or exceed operating expenditures. In FY 08-09, the Social Services, Room Tax, Senior Services and Water District Funds were balanced using reserves so to address a number of budget challenges.

Almost all of the County's revenue categories are showing a decrease from FY 08-09. Balancing the budget this year, much like last year, had several significant areas of concern. The first was the continued impact of AB489, the property tax limitation measure. The second was the continued decline in gaming, gas taxes, interest earning, and room tax revenues. Additionally, last year's State Consolidated Tax (CTX), which primarily consists of sales taxes continued to come in less than anticipated. These areas of concern will be further detailed in the "Significant Budget Changes" section which appears later in this message.

On the following pages you will find summarized reports highlighting both County revenues and appropriations. Discussed in these reports are the sources of County revenue and County appropriations related to both operating and non-operating budgets. Following the reports is a discussion of the significant budget changes and issues faced in FY 09-10 and beyond.

1. Revenue Highlights

Though tempered by losses in revenue from gas taxes, room taxes, and sales taxes including CTX distributions, the County's revenues are expected to increase by 4.6%. Resources available for appropriation total \$159,524,633 of which \$107,872,240 is current revenue (excluding beginning fund balances and reserves). Current revenues are derived from 14 general revenue categories:

Current Revenue	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Property Taxes	30,444,139	32,406,231	1,962,092	6.4%
Room Taxes	6,475,838	5,981,570	(494,268)	-7.6%
Other Taxes (Gas/Road/Res.Constr)	1,402,799	1,264,738	(138,061)	-9.8%
State Consolidated Tax	16,074,058	14,246,539	(1,827,519)	-11.4%
Sales Taxes (P.A.L.S.)	1,900,000	1,509,807	(390,193)	-20.5%
Licenses & Permits	3,987,000	3,826,000	(161,000)	-4.0%
Gaming	1,685,540	1,540,540	(145,000)	-8.6%
Intergovernmental	7,793,952	8,413,832	619,880	8.0%
Charges for Service	19,637,309	24,321,307	4,683,998	23.9%
Fines & Forfeitures	1,270,500	1,298,250	27,750	2.2%
Miscellaneous	4,094,572	3,552,367	(542,205)	-13.2%
Transfers In	6,211,815	5,132,347	(1,079,468)	-17.4%
1 Other Financing Sources	64,500	2,338,857	2,274,357	3526.1%
Depreciation	2,054,354	2,039,855	(14,499)	-0.7%
Total	103,096,376	107,872,240	4,775,864	4.6%

1 FY 09-10 increase primarily due to Bond Proceeds.

The current revenue the county receives is deposited into one of six types of budgeted funds depending on the source of the revenue, the intended use of the revenue, legal restrictions, and priorities of the Board and County Manager, as determined during the annual budget process.

Current Revenue By Fund Type	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
General Fund	37,927,156	37,301,672	(625,484)	-1.6%
Special Revenue Funds	44,183,615	47,772,425	22,274,158	87.4%
Internal Service Funds	5,075,041	4,897,582	(177,459)	-3.5%
Enterprise Funds	8,768,504	11,061,312	5,130,655	86.5%
Capital Construction Funds	3,966,546	3,734,062	1,097,345	41.6%
Debt Services Funds	3,175,514	3,105,187	658,603	26.9%
Total	103,096,376	107,872,240	28,357,818	35.7%

An overview of the means of financing FY 09-10 final budget appropriations is illustrated below. Beginning balances, interfund operating charges, transfers, depreciation, and “pass-thrus,” which do not represent new revenue, have been taken out to show net available resources.

Resources	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Beginning Balances	53,411,632	51,652,393	(1,759,239)	-3.3%
Current Revenue	103,096,376	107,872,240	4,775,864	4.6%
Total Resources	156,508,008	159,524,633	3,016,625	1.9%
Less Beginning Fund Balance/ Reserves	53,411,632	51,652,393	(1,759,239)	-3.3%
Less Interfund Charges (operating)	4,266,413	3,871,213	(395,200)	-9.3%
Less Transfer In	6,211,815	5,132,347	(1,079,468)	-17.4%
Less Depreciation	2,054,354	2,039,855	(14,499)	-0.7%
1 Less Pass-Thru Revenues	3,644,616	3,360,030	(284,586)	-7.8%
Net Total Resources	86,919,178	93,468,795	6,549,617	7.5%

1 Includes Medical Assistance to Indigents, St Motor Veh Accident Indigents, WNRYS, TDVA 1% & Erosion Control

Revenue estimates for FY 09-10 are based on information provided by the State Department of Taxation, department directors and the Comptroller's Office. The slow down in economic activity is projected to continue, resulting in relatively flat, adjusted revenues. Projected revenue from new development activity is expected to be lower for the second consecutive year.

The revenue side of the budget is critical as we look to the County's future. The development of a diversified, stable revenue base is necessary to ensure continued quality public services. Approximately 70% of current revenues come from four sources: Property Tax (29.3%), Room Tax (5.5%), State Consolidated Taxes (13.2%) and Charges for Service (22.5%).

These four sources are dependent on a healthy, growing economy. The need for a strong revenue base extends beyond the County's General Fund and touches the heart of most, if not all, of public policy decisions and public services. The ability to finance public needs, without overburdening the taxpayer, is a constant challenge, and further diversification of the County's revenue base will be continually addressed.

2. Appropriation Highlights

Total appropriations for the FY 09-10 Adopted Budget equal \$159,524,633 including ending fund balances and reserves. Subtracting out fund balance/reserves, interfund charges, transfers, contingencies, depreciation, and pass-thrus, net expenditures total \$110,065,068.

	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Total Appropriations				
Operating Budget	85,482,559	89,530,001	4,047,442	4.7%
Capital Projects	19,565,500	20,663,499	1,097,999	5.6%
Debt Services	5,276,462	5,334,667	58,205	1.1%
Transfers Out	6,211,815	5,153,704	(1,058,111)	-17.0%
Contingencies	1,864,624	1,845,933	(18,691)	-1.0%
Depreciation	2,054,354	2,039,855	(14,499)	-0.7%
Ending Fund balance/Reserves	36,052,694	34,956,974	(1,095,720)	-3.0%
Total Expenditures	156,508,008	159,524,633	3,016,625	1.9%
Less Beginning Fund Balance/Reserves	36,052,694	34,956,974	(1,095,720)	-3.0%
Less Interfund Charges (operating)	4,266,413	3,871,213	(395,200)	-9.3%
Less Transfer Out	6,211,815	5,132,347	(1,079,468)	-17.4%
Less Contingencies	1,864,624	1,845,933	(18,691)	-1.0%
Less Depreciation	2,054,354	2,039,855	(14,499)	-0.7%
1 Less Pass-Thru Expenditures	3,644,616	3,360,030	(284,586)	-7.8%
Net Total Expenditures	104,278,116	110,164,214	5,886,098	5.6%

1 Includes Medical Assistance to Indigents, St Motor Veh Accident Indigents, WNRYS, TDVA 1% & Erosion Control

The expenditure side of the budget is where the Board's priorities are defined by setting forth the services and programs to be supported by the county's available, yet limited resources. Some of the most significant challenges facing the County are health care costs, public safety, road maintenance, senior and youth services, and upgrading of utility systems. The FY 09-10 adopted budget is designed to maintain the County's existing mix of programs and service levels to the best of our abilities.

A. Operating Budget

The operating budget of Douglas County includes all expenditures related to personnel, the cost of services and the procurement of supplies, capital outlay projects, County-funded grants, and other miscellaneous expenses. The Operating Budget excludes ending fund balances and reserves.

Personnel Services

Personnel Services, which consists of wages, salaries, and benefits, represents the largest single category of expenditures in the budget and is generally the predominant expense of department budgets. Personnel Services account for \$52,062,621 or 32.6% of total expenditures.

Services & Supplies

The Services and Supplies budget is \$36,553,326 or 12.0% of total appropriations. Payments to agencies promoting tourism, health care related expenditures, and road maintenance activities are the largest costs among the many items within this category.

Capital Outlay

The Capital Outlay budget is \$782,576 or 0.4% of total appropriations. Replacement of vehicles is the largest expenditure in this category.

Other

The classification called “Other” primarily includes items such as grant-related expenditures. The budget for Other expenditures is \$131,478.

B. Non-Operating Budget**Capital Projects**

The Capital Budget totals \$20,663,499 or 12.9% of total appropriations. Airport improvements, transportation improvements, and utility projects are a few of the projects planned for FY 09-10. Please see the Capital Budget section of this document for detailed information.

Debt Service

Debt service payments total \$5,334,667 or 3.3% of total appropriations. The County is significantly under the State limit for general obligation debt of 10% of total assessed valuation.

Transfers Out

Transfers Out total \$5,153,704 or 3.2% of total appropriations. Transfers are amounts distributed from one fund to finance activities in another fund. Most of these consist of monies transferred from the General Fund to assist expenditures in the Room Tax Fund, County Construction Fund, and Senior Services Fund, etc.

Contingency

In certain funds an amount equal to 3.0% of expenditures is set aside as contingency. Contingency appropriations are used to meet the costs of unforeseen events such as equipment failures, or in response to emergencies. Contingency expenditures are used most notably in the General Fund and a few of the special revenue funds. Contingency appropriations equal \$1,845,933.

Depreciation

To meet accounting standards the County must account for the depreciation of assets. While this cost is accounted for, it is not fully funded. For budget purposes depreciation is shown as both an expense and revenue. Depreciation totals \$2,039,855 for FY 09-10.

Fund Balance/Reserves

Reserves must be included when discussing total appropriations. Reserves are accounted for in three ways: contingency reserves, appropriated reserves and ending fund balance. Ending fund balance is non-expendable, as it is there to provide cash flow for the year and serves as a beginning balance for the next year. Ending fund balance is generally set at 8.3% of operating expenditures and is not considered to be a resource by the State under NRS Section 354 et seq.

Appropriated reserves are there to account for funds committed to potential projects or new projects identified during the year. These are used heavily in the capital construction and enterprise funds as specific capital projects and/or the full cost of the project may not be known. This is the largest category of reserves. Total Ending Fund Balance equals \$5,721,896 and Reserves equal \$29,235,078.

A major emphasis in budgeting is to balance each fund with current year revenues equaling current year expenditures. Of the 58 funds used to account for services, reserves are being used in 38 to balance the budgets. Most of these funds use reserves to balance due to the planned use of reserves for capital projects or other planned one-time expenditures. Also, in a number of funds a capital reserves is provided to account for reserves, but may not have specific capital projects identified. General Fund reserves are usually only used to meet one-time needs or to provide a cushion due to unforeseen emergencies or drops in revenues. The other funds have adequate ending fund balances to meet cash flow needs. Restricted funds have contingency allocated as necessary or have appropriated reserves set at adequate levels.

3. Significant Budget Changes

The budget is developed each year based on general Board direction and specific budget directives. This section touches on a number of the more significant changes from FY 08-09 to FY 09-10 and overall budget issues that were addressed by the Board. Because these issues are not necessarily tied to a single fund or agency, some of the funds are grouped together.

A. Personnel Changes

Significant personnel changes (in full-time equivalent – FTE) that have occurred from the FY 08-09 adopted budget through those incorporated into the FY 09-10 adopted budget are shown in the chart on the following page. The change in personnel includes both new positions and eliminated or frozen positions, as well the reallocation of FTE among current filled positions across different funds and departments.

Almost 70 County positions, or about 15% of the County's total workforce, have been held vacant in the last two years either by not filling vacancies or through lay offs. About 8 of these positions are vacant due to reduction in work load, almost exclusively within our Community Development Department (i.e. 3 Building Inspectors, 2 Planners, etc.).

However, the other 62 position reductions have resulted in decreased service levels or increased work load for other staff. For example, there have been reductions in Parks, Library, Animal Care & Services, Comptroller, Assessor, Clerk-Treasurer, Recorder, District Attorney, Road Maintenance, County Manager, administrative support services to several offices, and other departments and divisions. The minimum 60-day waiting period to rehire is still in place as well as a close examination of whether future vacated positions will be filled at all.

In addition to leaving positions vacant and additional lay offs the FY 09-10 personnel budgets for all County funds were developed with a merit pay freeze (no merits) for all employees not within one of the three County's labor associations. All the Elected Officials and Department Heads unanimously agreed to take this action given the financial hardship our community is experiencing and the corresponding impact it is having on County revenues. Our County elected and appointed leaders felt it would not be right to give raises and other increases in compensation to County employees when our businesses are either struggling or closing and we are laying off our fellow County employees to balance our budgets.

Position	Department	Change in FTE 09 to 10
General Fund		
Alternative Sentencing Deputy	Alternative Sentencing	0.53
Animal Care Assistant	Animal Care & Services	(1.00)
Chief Deputy Assessor	Assessor	(1.00)
Building Inspector	Building	(2.00)
Clerk to the Board I	Civil Clerks	0.24
Deputy Clerk	Civil Clerks	0.13
Accounting Clerk Senior	Comptroller	(1.00)
Accountant	Comptroller	(0.75)
Senior Secretary	County Manager	(0.90)
Legal Secretary	District Attorney Office	(1.00)
Office Assistant	District Attorney Office	(1.00)
Court Reporter	East Fork/Tahoe Justice Court	(1.00)
Accounting Specialist I	Engineering	(1.00)
Engineering Technician	Engineering	(1.00)
HR Tech II	Human Resources	(1.00)
Juvenile Psychologist	Juvenile Probation Department	1.00
Juvenile Work Program Supv.	Juvenile Probation Department	(0.50)
Associate Planner	Planning	(1.00)
Planner Principal	Planning	(1.00)
PMO Manager	Project Management Office	1.00
Chief Deputy Recorder	Recorder	(1.00)
General Service Clerk	Sheriff Admin. Services	(1.00)
Senior Secretary	Sheriff Administration	(1.00)
Senior Secretary	Sheriff Investigations	(1.00)
Investigator	Sheriff Investigations	(1.00)
Deputy Sheriff	Sheriff Patrol/Traffic	(2.00)
Marriage License Clerk	Tahoe General Services	(0.13)
Deputy Treasurer	Treasurer	(0.14)
Administrative Analyst II	Treasurer	(1.00)
Deputy Treasurer	Treasurer	(1.00)
General Fund Sub-Total	Net Change	(21.52)
Other County Funds		
Road Maint Operator	Road Operating	(2.00)
Library Technician Senior	Library	(1.00)
Park Ranger III	Parks	(2.00)
Park Ranger II	Parks	(1.00)
Maintenance Assistant I	Recreation	(3.85)
Recreation Leaders	Recreation	(1.55)
Youth Counselor	China Spring Youth Camp	(1.00)
Van Driver	Senior Nutrition	(5.00)
Other County Funds Sub-Total	Net Change	(17.40)
All County Funds	Net Change	(38.92)
East Fork Fire & Paramedic		
Office Assistant	East Fork Fire District	1.00
EFFPD Sub-Total	Net Change	1.00
Town Funds		
Maintenance Technician I	Gardnerville	1.00
Maintenance Technician I	Minden	1.33
Town Funds Sub-Total	Net Change	2.33
Grand Total All Funds	Net Change	(35.60)

B. Decreased Rate of Revenue Growth

FY 09-10 total County revenues are \$80,080,527, a 0.7% increase from FY 08-09. Almost all of the County's revenue categories are showing a decrease from FY 08-09. The major reasons for the declines are due to a combination of the significant reduction in building activity and sales tax activity within the County and the State. Traditionally large and growing revenue sources, such as sales taxes, real property transfer taxes, building permits, and recording fees are declining. Combined with continued declines in gaming, room tax, gas taxes, and interest earnings and a smaller increase in property taxes, the County's revenue side of the budget is under major duress.

AB489, a statewide property tax limitation measure passed during the 2005 Nevada Legislative session continues to decrease the rate of growth of property tax revenues relative to the rate of growth of the rate of assessed valuation. This new law not only changed how property tax revenues are collected, but also made the allocation of these revenues to the various taxing agencies a complex process. Beginning in FY 06-07, in order to alleviate the strain of AB489, the Board levied the maximum tax rate available for each of the County entities. Furthermore, a 7 cent reduction in the Douglas County school debt rate shifted some revenue back to the County. These two measures allowed the County to realize a 25% growth in revenue generated from property taxes for FY 06-07. However, the tax bills of County residents living in existing homes and the bills of County businesses housed in existing commercial buildings rose by only 3% and 8% respectively from their FY 05-06 tax bill. These residents and commercial entities were not affected by the increased tax rate. The maximum tax rate only affected new residential and commercial properties.

Revenues generated from the distribution of the State Consolidated Tax (CTX) decreased 5% during FY 08-09. Due to the continual drop in the health of the United States and Nevada housing markets coupled with a decrease in the confidence levels of consumer spending, CTX distributions are actually expected to decline roughly 6% more from FY 08-09. The County is projecting CTX revenues to decrease approximately \$1.5 million from FY 08-09.

Being that property tax, CTX, Room Tax, and charges for service combine to constitute approximately 70% of the County's revenue, the Board decided to implement measures to generate additional revenue streams. As part of the budget deliberations and public hearings, the Board authorized the implementation of a Utility Operator Fee. A 1% fee was implemented in November of 2007 and another 1% will be implemented in November 2009. The combined 2% is expected to generate approximately \$1.7 million during FY 09-10.

Transient Occupancy Taxes (TOT) revenues are expected to decrease 12% from FY 08-09. The Room Tax Fund continues to face significant financial pressure. The Room Tax Fund went through a major funding shift with the passage of AB616 by the Legislature in 1997 which shifted a greater amount of the TOT at Tahoe to promotion. The loss of funding was, through 2005, largely replaced with a voter approved ¼ cent sales tax in 1998. Revenues have been impacted by a decline in the amount of revenue generated from TOT. The amount of funds generated by 1% of TOT countywide peaked in FY 02-03 at approximately \$730,000. It has declined substantially and is projected to generate only \$540,000 for FY 09-10 which, given the current economy, may still be overstated. Further, the Room Tax Fund has relied on sales tax revenues to replace the loss of TOT and to fund growth in the cost of services and programs. But in the last few years, sales tax growth has been falling and is projected to be down \$400,000 from FY 08-09 adopted. The shifting of more room tax revenues to promotion and the drop in the amount of room tax revenue available, combined with a drop in sales tax revenue, has created a “triple negative” impact on the Room Tax Fund.

A number of service reductions have been taken to balance the Room Tax budget over the last two years. These reductions are substantial and have major impacts on current service levels. A large part of the reductions were in staffing levels. The loss of these positions affected facility operation hours, programs, and facility maintenance. The FY 09-10 budget also does not provide the \$25,000 grant split between the Young at Heart and the Tahoe Douglas Senior Citizens Program.

Though the Board will not waver on its commitment to maintain adequate services levels, it did decide to cut back on expenditures through the implementation of a modified hiring freeze. For the first sixty days all unfilled positions will remain vacant. At the conclusion of those 60 days, the County will begin actively recruiting candidates to fill those positions. This modified hiring freeze is expected to save the County approximately 90-120 days worth of wages and benefits previously allocated to those unfilled positions.

The County is also looking for ways to curtail the use of reserves in a number of the County's funds' operating budgets. The Board is committed to restoring those reserves back to pre-use levels. To that end, the County will continue the pursuit of new revenue streams and further diversification of the County's tax base.

C. Board Supported Grants

Each year the Board of County Commissioners funds grants to various community organizations and responds to new requests. Due to budget restraints, the County has delayed the funding of grants to many entities during FY 09-10. The following is a list of limited grants approved by the Board of County Commissioners.

- | | |
|--------------------------------------|----------|
| • Partnership of Community Resources | \$ 2,000 |
| • Community Counseling Center | \$ 5,000 |
| • Family Support Council | \$15,750 |
| • Ski Club-Ski Bus | \$17,500 |

4. Conclusion

I have attempted to note those items that I felt were important changes or reflected policy direction by the Board. Your county staff continues to be dedicated to the welfare of Douglas County and its residents, and is committed to the provision of quality services in the most professional and cost-effective manner possible.

Respectfully submitted,



T. Michael Brown
County Manager

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Budget Overview

This section provides a concise portrayal of the FY 09-10 Douglas County budget. The section starts with a description of what the budget is, how it is developed, the budget calendar, budget monitoring, and definitions of the major revenue and expenditure categories to aid in your understanding of the budget. Please refer to other sections of the document for more detailed budget information.

The Budget: A Policy & Planning Guide

The budget is the County's service and financial plan for the year ahead. It is a planning tool that matches the services desired by residents with the resources needed to provide those services. Although it is important to express the budget in monetary terms because of the need for a common denominator, a budget should be looked upon as more than a financial plan. The budget represents public policy: how both legislative and administrative controls are defined and established. Budgeting is the organizing of human resources, equipment, materials, and other resources for carrying out public policy.

The budget is also a management tool as it provides a work program designed to accomplish the organizational objectives of county government. The budget provides management with the scope of services to be performed and the capital improvements to be made during a fiscal year. The budget incorporates a variety of long-range plans, including the County Master Plan and five-year plans for parks, utilities, buildings, and transportation systems.

All counties in Nevada are required to adopt a budget annually. Chapter 354 of the Nevada Revised Statutes provides the legal framework governing the County's budget. The effective period of a budget is one fiscal year: July 1 to June 30. Certain services are required by State law and many revenues are restricted for specific purposes.

The budget is organized on the basis of funds. A fund is a collection of accounts that record resources together with related requirements for a specific type of activity or objective. The County maintains literally hundreds of revenue and expenditure accounts within the 58 funds it maintains. Douglas County's funds are described in detail Section IV: Fund Summaries.

Developing the Budget

Budget development begins by preparing estimates of incoming revenues and beginning fund balances for the next fiscal year. Since revenues determine expenditure levels, accurately estimating revenues is very important. Anticipated expenditures for the next fiscal year are then estimated. These expenditures are developed based on Board of Commissioner policies and objectives, Federal, State, and local laws and regulations, known cost factors, and economic conditions.

Once all anticipated expenditures have been estimated, the challenge becomes adjusting the expenditures to match estimated revenues. This process may involve cutting some expenditure appropriations while expanding others depending on Board priorities or mandated services. Fund reserves may also be available.

Prior to April 15 of each year, the County is required to submit to the State Department of Taxation the tentative budget for the next fiscal year, which commences on July 1. The tentative budget contains the proposed expenditures and the means of financing them. After reviewing the tentative budget, the State Department of Taxation is required to notify the County upon its acceptance of the budget.

Following acceptance of the tentative budget by the State Department of Taxation, the Board is required to conduct a public hearing on the third Monday in May. The Board is required to adopt and transmit the final budget to the State on or before June 1. The budget is officially adopted when the Nevada Tax Commission certifies the property tax rates on June 25.

Budget Calendar FY 09-10

Key Dates 2009					
Item	February	March	April	May	June
Board Meeting - Budget Calendar	Feb 5				
State Preliminary Revenue Estimates	Feb 17				
Board Meeting - Budget Discussion/Direction	Feb 19	Mar 5 & 19	April 16	May 7	
Budget Meeting's Staff	Feb 20	Mar 20	April 10		
Management Review of Budgets	Feb 20 - May 18				
Departments Input Revenue & Expenditure Estimates	Feb 20 - Mar 13				
State Final Revenue Estimates		Mar 16			
Board Tentative Budget Hearings		Mar 31, April 1 & 2			
Tentative Budget to the State			Due April 15		
Board Public Hearing				May 18	
Final Budget to the State					June 1
Tax Rates Certified					June 25

Budget Implementation and Monitoring

The budget process does not end with the adoption of a completed budget; it continues throughout the fiscal year. Once the budget is adopted it must be implemented, closely monitored, and professionally managed. Monthly budget reports, quarterly reports, and various accounting checks and balances are utilized to this end.

Revenues are constantly monitored throughout the year to detect any fluctuations. If it is found that revenues are not sufficient to support planned activities, the County Manager will report to the Board of Commissioners with recommendations for dealing with the situation.

There may be unforeseen expenditures that arise during the fiscal year. This may require the postponement or cancellation of other planned activities, the transfer of monies from other expenditure accounts, or the use of contingency accounts, as the County can not exceed its budgetary spending limits.

The County Manager is authorized to transfer budgeted amounts within functions or funds, but any other transfers must be approved by the Board of Commissioners. Increases to a fund's budget other than by transfers are accomplished through formal action of the Board.

With the exception of monies appropriated for specific capital projects or Federal and State grant expenditures, all unencumbered (un-promised) appropriations lapse at the end of the fiscal year. Information on how the budget may be augmented (amended) and a discussion of reserves and contingencies is included in the Appendix.

Certain large expenditures, notably capital projects, equipment, and vehicle purchases are timed to coincide with the receipt of revenues from specific sources to enhance cash flow. Through the budget process and ongoing activity, the County Commissioners oversee the financial operation of the County and set forth community priorities and policies to be implemented by the County Manager. The County Commissioners have overall fiscal responsibility.

Budgetary Basis

The modified, zero-based methodology is used to prepare the budget. That is, the budget is prepared on a line-item (account) basis by fund and department using historical trends and management experience. Every revenue and expenditure account is reviewed when preparing the budget.

The County's annual operating budget is prepared in conformity with Generally Accepted Accounting Principles (GAAP). The County's accounting system is organized and operated on a fund basis. As previously mentioned, funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, legal restrictions or limitations. All governmental funds are accounted for using the modified accrual basis of accounting in which revenues are recognized when they become measurable and available to finance expenditures of the fiscal period. Expenditures, except for un-matured interest on long-term debt, are recognized in the accounting period in which the liability is incurred. Sales and use taxes, motor vehicle fuel taxes and privilege taxes are considered "measurable revenue" when they are received by the County. Ad Valorem taxes are considered measurable and available if received by the County within 60 days after year-end.

The accounting records for enterprise and internal service funds are maintained on a full accrual basis. Accordingly, revenues are recognized in the accounting period earned and expenses are recognized in the period incurred. Trust and agency funds are accounted for on a cash basis (these funds are not included in this document).

Budget Guidelines

- First:** Develop a budget that reflects the priorities of the Board of County Commissioners, Elected Officials, Department Heads and the Community within our financial ability.
- Second:** Identify specific program and policy issues that require Board action. Inherent in this is the need to maintain necessary and mandated public services and, at the same time, establish a sound financial base for the County's future.
- Third:** Build a consensus supporting the implementation of policy guidelines and specific budgetary direction. This requires "giving and taking" by each department as we work to achieve what is best for the community and the County as an organization.
- Fourth:** Give full disclosure of financial information and ensure it is understood. To be credible, there must be an effort to present the County's financial picture as accurately as possible to the organization and community.
- Fifth:** Have open and honest discussions regarding expenditure requests. As an organization and as individual managers, we are obligated to be able to explain the need for any requested expenditure.
- Sixth:** Openly discuss issues, be creative, and develop alternatives. We need to recognize that our own personal or department priorities need to be integrated with the priorities of the entire organization, as we all work for the same organization and public constituency.

Policy Direction for the Budget Development from the Douglas County Board of Commissioners

Strategic Issues, Goals, and Objectives

MISSION STATEMENT

Working together with integrity and accountability, Douglas County provides efficient and effective government services to provide a safe, healthy, scenic, and vibrant community in which people prosper and enjoy an exceptional standard of living.

VALUES

<i>Integrity.....</i>	We will demonstrate honest and ethical conduct through our actions.
<i>Accountability.....</i>	We accept responsibility for our actions.
<i>Customer Service.....</i>	An attitude of respect and fairness that delivers efficient and effective service.
<i>Leadership.....</i>	We establish the tone and direction for success motivating and inspiring others to accomplish a shared vision.
<i>Communication.....</i>	We ensure open dialogue through proactive listening and sharing of information throughout the organization and the community.
<i>Teamwork.....</i>	Working together to achieve shared goals.

STRATEGIC PRIORITIES

1. Douglas County will enhance the fiscal stability and financial structure of the County.
2. Douglas County will enhance and improve the provision of public safety and related services.
3. Douglas County will promote the economic vitality of the community.
4. Douglas County will maintain and construct infrastructure necessary to meet current and future service levels.

1. Financial Stability - Financial strength and integrity of organization.

Strategic Goal: Douglas County will enhance the fiscal stability and financial structure of the County.

Objectives

1. Develop and implement a FAA grant assurance compliance program by 6/30/2009.
2. Develop strategies to address long term financial stability. (ongoing)
3. Complete at least 4 performance analyses by 6/30/2009.
4. Address short term financial issues by 7/31/2009.

2. Public Safety - Safe environment for residents, businesses, and visitors.

Strategic Goal: Douglas County will enhance and improve the provision of public safety and related services.

Objectives

1. Start construction of redesigned jail facility by 6/30/2009.
2. Update the Emergency Preparedness Plan by 12/31/2009.

3. Economic Vitality

Strategic Goal: Douglas County will promote the economic vitality of the community.

Objectives

1. Define strategies for Douglas County's role in economic development by 3/31/2010.
2. Complete public process in the development of the County's federal lands bill by 12/31/2009.
3. Define opportunities for economic revitalization in various communities by 12/31/2009. SP
4. Secure one additional event to promote tourism in Douglas County (Motocross) by 12/31/2009. SP
5. Develop plans for the Pony Express Trail to be a west coast "destination" attraction in Douglas County (with a focus on the top half of the trail) by 3/31/2011.

4. Infrastructure - Efficiency and responsiveness in addressing community issues and needs.

Strategic Goal: Douglas County will provide for the maintenance and infrastructure necessary to meet current and future service levels.

Objectives

1. Develop a Stormwater Master Plan by 6/30/10.
2. Consider the acquisition of the Seeman Ranch property for resource conservation and future facility needs by 3/31/10.
3. Complete water system interconnection with Carson City, Indian Hills and Minden by 9/30/12. SP
4. Complete design and construction for Phase II of the NV Wastewater Treatment Plant by 7/31/09. SP
5. Define backbone utilities for Airport by 10/31/09. SP
6. Expand and enhance the County's 5-year CIP (Capital Improvement Plan) by 9/30/09.
7. Complete the scope of feasibility study for a single County Water District by 6/30/2009. SP
8. Prepare ordinance for Impact Fee alternatives for roads by 5/30/09.
9. Explore and improve upon the development application process by 6/30/2010.

BUDGET DIRECTIVES

- A.** The General Fund and each applicable Special Revenue Fund should be balanced, with operating expenditures equal to or less than projected operating revenues.
- B.** Revenue forecasts and expenditure requests should be as realistic as possible.
- C.** A contingency reserve of 3% of operating expenditures is to be funded from operating revenues in the General Fund and Special Revenue Funds.
- D.** An Ending Fund Balance of 8.3% of operating revenues is to be maintained in the General Fund and Special Revenue Funds.
- E.** Enterprise and other restricted funds are to move toward the goal of having the full cost (direct and indirect) of providing services supported by the fund.
- F.** No new personnel should be included in the base budget.
- G.** Department overall Services & Supplies budgets are to remain at prior year Adopted Budget levels. The exceptions are those costs we cannot control (i.e. utilities, contractual increases).
- H.** Capital Outlay items are not included in the base budget within the General Fund. If funding is available, these items may be funded from savings in other accounts at the end of each fiscal year or with larger than anticipated ending fund balance at mid-year. Requests to include/increase Capital outlay budget above the FY 09-10 levels are to be made via a detailed memorandum explaining the obligation and/or circumstances.
- I.** All Capital Projects will be identified separately in a consolidated Capital Improvement Program and Capital Budget.
- J.** All budgets will be developed and administered in adherence to the County's adopted Financial Policies.

FINANCIAL POLICIES

Purpose of Financial Policies

Primary among the responsibilities that Douglas County has to its citizens is the care of public funds and wise management of government finances while providing for the adequate funding of the services desired by the public and the maintenance of public facilities. These financial management policies, designed to ensure the fiscal stability of the Douglas County government, have been designed to provide guidance for the development and administration of the annual operating and capital budgets. These financial policies address revenues, operating budget, capital improvements, and accounting.

Financial Objectives

- To protect the policy-making ability of the County Commissioners by ensuring that important policy decisions are made proactively and are not dictated by financial problems or emergencies.
- To enhance the policy-making ability of the County Commissioners by providing accurate information on program costs.
- To assist sound management of the County by providing accurate and timely information on the County's financial condition.
- To provide sound principles to guide the important decisions of the County Commissioners and of management which have significant fiscal impact.
- To set forth operational principles which minimize the cost of government and financial risk.
- To employ revenue policies that prevent undue or unbalanced reliance on certain revenues, which distribute the costs of government services fairly, and which provide adequate funds to operate desired programs.
- To provide essential public facilities and maintain the County's infrastructure.
- To protect and enhance the County's credit rating and prevent default on any debt issue of the County.
- To insure the legal use of all County funds through a sound system of administrative policies and internal controls.

Achieving Financial Policy Objectives

To achieve and maintain the aforementioned objectives, the Comptroller's Office, at the direction of the County Manager, will conduct an annual analysis of projected financial condition and key financial indicators. This analysis will be presented in the form of regular operating reports, special financial reports, and within the annual Adopted Operating and Capital budget document. This analysis is reviewed by the County Manager and the County Commissioners prior to and during the budget process.

It is the focus of this analysis to:

- ⇒ 1) identify the areas where the County is already reasonably strong in terms of protecting its financial condition;
- ⇒ 2) identify existing or emerging problems in revenue sources, management practices, infrastructure conditions, and future funding needs;
- ⇒ 3) forecast expenditures and revenues for the next 5 years, with consideration given to such external factors as state and federal actions, the government bond market, and management options being explored and used by other local governments;
- ⇒ 4) review management actions taken during the last budget cycle; and
- ⇒ 5) review County Commissioner actions taken during the last budget cycle.

Further, the General Purpose Financial Statements, prepared through the required annual audit process, will also serve as a valuable resource to evaluate financial performance.

REVENUE POLICIES

*Statements dealing with taxes and the means whereby
the County raises revenue to fund operations.*

Revenue Policy #1:

Fund Balance

- To maintain the County's credit rating and meet seasonal cash flow needs, the budget shall target a designated fund balance of at least 8.3% of estimated annual operating expenditures for the General Fund and Special Revenue fund types. The fund balance shall be exclusive of all reserves not anticipated to be readily available for use in emergencies and contingencies.
- The Comptroller shall analyze each operating fund to determine the appropriate fund balance for each fund. The Comptroller shall take into account cash flow requirements, future capital needs, and significant revenue and expenditure trends. The County Commissioners shall amend or approve the recommended appropriate fund balance through adoption of the annual budget.
- In the event the fund balance is higher than an appropriate level, the difference may be used to fund the following activities:
 - designated reserves (i.e. equipment replacement);
 - one-time capital expenditures which do not significantly increase ongoing County costs;
 - other one-time costs; and
 - ongoing or new County programs, provided such action is considered in the context of Commissioners approved multi-year projections of revenue and expenditures.
- Generally, the fund balance levels are dictated by:
 - cash flow requirements to support operating expenses;
 - relative rate stability from year to year for enterprise funds;
 - susceptibility to emergency or unanticipated expenditure;
 - credit worthiness and capacity to support debt service requirements;
 - legal or regulatory requirements affecting revenues, disbursements, and fund balances; and
 - reliability of outside revenues.

If, at the end of a fiscal year, the fund balance falls below 8.3% of actual revenues, then the County shall develop a plan to restore the fund balance within the five-year planning period.

Revenue Policy #2:

Contingency

- As defined in NRS 354.506, a Contingency account means an account showing assets or other resources which have been appropriated to provide for unforeseen expenditures or anticipated expenditures of an uncertain amount.
- NRS 354.608 places a limit on the maximum amount that may be appropriated for such a contingency account. The limit is 3% of the money otherwise appropriated to the fund, exclusive of any amounts to be transferred to other funds.
- Therefore, to meet emergency conditions, the budget shall provide for an appropriated contingency of at least 3% of estimated annual operating expenditures. The General Fund and all Special Revenue fund types shall maintain a contingency. The contingency shall also be exclusive of reserves not anticipated to be readily available for use in emergencies and of capital expenditures.
- Where correction of a fund balance deficit causes the contingency to fall below 3% of operating revenue, a gradual correction of the problem over a two or three year period is preferable to a one-time jump in rates or revenue commitment.

Revenue Policy #3:

Sources of Revenue

- The County will strive to develop and maintain a diversified and stable revenue system to shelter the government from short-run fluctuations in any one revenue source and ensure its ability to provide ongoing service.
- Restricted revenue shall only be used for the purposes legally permissible. Programs and services funded by restricted revenue will be clearly designated as such.
- Certain intergovernmental revenue (i.e. State and Federal Grants) shall be used to finance only those capital improvements that are consistent with the capital improvement plan and local government priorities, and whose operation and maintenance costs have been included in operating budget forecasts. Intergovernmental revenue or grants that are restricted for specific operating purposes will be expended consistent with those restrictions.

Revenue Policy #4:

Revenue Collection

- The County shall manage its revenue collections through a collection policy that actively pursues collection of all revenues owed to the County.

Revenue Policy #5:

Fees-Licenses, Permits & Misc. Items

- All fees for licenses, permits, fines, and other miscellaneous charges other than Parks & Recreation fees shall be set to recover the County's expense in providing the attendant service. These fees shall be reviewed and reported to the Commissioners on a regular basis. Fees regulated by State law shall be set accordingly. A Revenue Manual listing all such fees and charges of the County shall be maintained by the Comptroller's Office and updated as needed.
- Fees for the direct costs of containment and cleanup of hazardous materials will be assessed to the responsible party for all hazardous material responses by the county or EFFPD.
- Utility user charges for each of the County utilities will be based on the cost of providing the service (i.e., set to fully support the total direct, indirect, and capital costs) and established so that the operating revenues of each utility are at least equal to its operating expenditures, reserves, debt coverage and annual debt service obligations, and replacement of the utility's facilities.
- Staff shall conduct a comprehensive rate review on a regular basis for water, wastewater and any other utility funds for Commissioners review.
- The Community Services/Park and Recreation Department will strive to recover costs by generating revenues through special programs, special recreation levies, fees, charges and donations. Fees and charges shall be assessed in an equitable manner in accordance with the Department's Programs and Facilities Manual.
- The Community Services/Park and Recreation Department shall conduct a regular comprehensive review of rates. The Park and Recreation Commission and the Senior Services Advisory Council shall recommend any alterations or adjustments necessary in specific fees and/or charges to reflect service demand changes, and the ability of users to support the demand.
- Through an aggressive volunteer recruitment program, the Community Services/Park and Recreation Department shall seek to minimize the subsidy required for partial and minimum fee support programs.
- Solicitation of funds through donations, fund raising events, non-traditional sources, and various other modes shall be encouraged by the Park and Recreation Commission and the Senior Services Advisory Council. Funds donated for any special purpose shall be earmarked for that purpose.

Revenue Policy #6:

Grants

- The County shall aggressively pursue all grant opportunities; however, before accepting grants, the County will consider the current and future implications of both accepting and rejecting the monies.
- In reviewing grants, the Department Director and Comptroller shall evaluate each grant offer and make their recommendation to the County Manager after considering:
 - the amount of the matching funds required;
 - in-kind services that are to be provided;
 - length of grant and consequential disposition of service (i.e., is the County obliged to continue the service after the grant has ended); and
 - the related operating expenses including, administration, record keeping, and auditing expenses.
 - The Board of County Commissioners shall approve acceptance of grants with any match or other impact on the County.

Revenue Policy #7:

Donations and Bequests

- Gifts, donations and/or bequests given to the County for the use of any of its departments or divisions and accepted shall be used solely for the purpose intended by the donor. Unrestricted gifts will be expended on the recommendation of the County Manager, Elected Official or related advisory board, if applicable
- Gifts and donations will be evaluated to determine what, if any, obligations are to be placed upon the county. Gifts and bequests will be considered as "over and above" basic County appropriations.
- "Gift Fund" expenditures shall carry the approval of the related advisory board before execution by County staff.
- Gifts, donations and bequests shall be audited in accordance with County accounting principles.

Revenue Policy #8:

Federal Funds

- Federal funds shall be actively sought. The County will use these funds to further the applicable stated national program goal. Because Federal funds are not a guaranteed revenue source and are intended for a specific purpose, they will not be relied upon as an alternative source ongoing operating funds unless specifically approved.
- Use of one-time funds should generally be designated for one-time expenditures such as capital improvement projects.
- Use of Federal funds shall not have a negative effect on the General Fund.

Revenue Policy #9:

Transfers

- To the maximum extent feasible and appropriate, General Fund transfers to other funds shall be defined as payments intended for the support of specific programs or services. Amounts not needed to support such specific program or service expenses shall revert to the General Fund's fund balance, unless Commissioners direct the transfer to be used for other purposes.
- Intra-fund and inter-fund transfers shall follow State of Nevada requirements, as outlined in NRS 354.606 and 354.6117.

OPERATING BUDGET POLICIES

*Statements dealing with the expenditures of
the operating budget.*

Operating Budget Policy #1:

Pay-As-You-Go

- The County shall attempt to conduct its operations from existing or foreseeable revenue sources. Achieving pay-as-you-go requires the following practices: current direct and indirect costs for operations and maintenance will be controlled and will be funded with current revenues, and sound revenue and expenditure forecasts will be prepared annually for all operating funds as part of budget discussions.
- The Comptroller shall prepare a full Cost Allocation & Recovery Plan bi-annually to provide accurate, complete estimates of indirect service costs. The Plan will be updated annually during budget development.
- Costs attributable to mandates of other governmental agencies shall be included in the annual budget.

Operating Budget Policy #2:

Budget Balance

- The County budget shall balance operating expenditures with operating revenues and fund balances available for appropriations. The General Fund shall not be balanced with appropriations from the General Fund balance if to do so would drop the fund balance below 8.3% of operating expenditures.

Operating Budget Policy #3:

Budget Performance Reporting

- The Comptroller shall submit regular operating report to the County Manager comparing actual revenues and expenditures with budgeted revenue and expenditures.
- Where practical, the County shall develop and employ performance measures to be included in the budget.

Operating Budget Policy #4:

Maintenance, Repair & Replacement Goals

- As a goal, all equipment replacement and maintenance needs for the next five years will be projected and the projection will be updated each year. A maintenance and replacement schedule based on this projection will be developed and potential funding sources identified.
- Replacement of capital outlay items shall be planned to increase efficiency and productivity considering the availability of funds. When possible, replacement plans shall be timed at fairly stable intervals so as not to spend excessively in one year and restrictively in the next.

Operating Budget Policy #5:

Maintenance of Capital Assets

- The budget should provide sufficient funds for the regular repair and maintenance of all Douglas County capital assets. The budget should not be balanced by deferring these expenditures.
- Future maintenance needs for all new capital facilities will be identified during the Capital Improvement Program process. Significant maintenance and operating cost increases or decreases will be reflected in the five-year financial plans.

Operating Budget Policy #6:

Personnel Services

- The County shall strive to pay competitive market rates of pay and benefits to its employees. This is balanced against the County's ability to fund short and long-term costs and maintain quality public services.
- The County shall conduct a comprehensive total compensation survey of public sector employers as necessary and this survey shall be the basis for determining prevailing market rates.
- The County's work force, measured in FTE (full time equivalent) shall not fluctuate more than 3% annually without corresponding changes in service levels or scope.
- In establishing pay rates a cost analysis of rate increases will be conducted and shall include the effect of such increases on the County's share of related fringe benefits and unfunded liabilities (including non-salary related benefits).
- Long-term costs of changes in benefit packages shall be estimated and fully disclosed to the County Commissioners before negotiated labor agreements are affirmed.

CAPITAL IMPROVEMENTS POLICIES

Policies relating to the five year capital improvement program and special funds necessary to address particular needs of the community.

Capital Improvement Policy #1:

Capital Improvement Program

- A five-year Capital Improvement Plan shall be developed and presented annually by staff to the Commissioners. This plan shall contain all capital improvements from all funds and departments of the County. The first year of the plan shall reflect the next year's capital budget.
- A high priority shall be placed on repair or replacement of capital assets when such items have deteriorated to the point of becoming hazardous, incur high maintenance costs, are negatively affecting property values, and/or are no longer functionally serving their intended purposes.
- Capital improvements constructed in the County shall be based on construction standards that minimize construction costs, while assuring that accepted useful life and minimum maintenance costs will result.

Capital Improvement Policy #2:

Intergovernmental Assistance

- Certain intergovernmental revenue (i.e. State and Federal grants), unless restricted for use to operating purposes by the granting agency, shall be used to finance only those capital improvements that are consistent with the capital improvement plan and local government priorities, and whose operations and maintenance costs have been included in operating budget forecasts.

Capital Improvement Policy #3:

Maintenance Goals

- As a goal, standards of maintenance to adequately protect the County's capital investments shall be developed and periodically updated. The annual budget should be prepared to meet established maintenance schedules.
- Future operating budget impacts for new capital facilities will be analyzed as part of considering a proposed capital project, in accordance with State law.

Capital Improvement Policy #4:

Financing

- Within the limitation of existing law, various funding sources may be utilized for capital improvements. When capital projects are proposed, appropriate funding will be identified.
- Upon completion of capital projects, the Comptroller shall certify any unspent funds from the project. The most restrictive project revenues shall be used first so that unused funds will have the fewest restrictions on future use. Unspent capital project funds, except bond funds, shall be returned to their original source. If there are unspent funds from a bond issue, those monies will be allocated according to stipulations in the bond indenture.
- Interest earnings from capital improvement financing sources shall be separately accounted for within the capital construction fund and will be allocated to capital projects as a funding source through the CIP disposition process unless otherwise dictated by grant or bond requirements.

PROCUREMENT POLICIES

Policies relating to the procedures the County uses for the efficient, effective, legal and ethical procurement of necessary goods and services at least cost to the County and its citizens.

Procurement Policy #1:

Authority

- The Nevada Revised Statutes authorizes the Commissioners to “...expend money for any purpose which will provide a substantial benefit to the inhabitants of the County.”
- The Nevada Revised Statutes assign the responsibility for all procurement actions and the expenditure of such funds to the governing body.
- The County Manager may, with the approval of the Commissioners, retain such assistants and other employees as are necessary to the proper functioning of his office.
- Under the Nevada Revised Statutes, the Commissioners may designate “authorized representatives” including the County Manager and such assistants and employees with the authority and responsibility to perform procurement actions.

Procurement Policy #2:

Purchasing Policy and Practice

- The Douglas County purchasing function is a decentralized operation in which each department is permitted to purchase the goods and services needed to accomplish its mission in accordance with applicable laws, policies and procedures, and requisite approvals.
- The Board of County Commissioners have delegated to the County Manager, Department Directors and Elected Officials the authority to manage and administer the purchasing function within established guidelines, policies and state law.

Procurement Policy #3:

Review and Approvals

- The expenditure of funds for procurement will be in accordance with County budget policies.
- For any contract over \$25,000, it is the general policy of the County that no contracts may be awarded by any authorized representative without the prior approval of the Commissioners. The County Manager may approve contracts between \$10,000 and \$25,000. Contracts less than \$10,000 may be approved at the Department level. Upon approval, the authorized representative is responsible for signature, award and administration of the contract.
- Contracts for supplies and services, including equipment rental agreements under an annual estimated cost of \$25,000, funded within operating budgets, may be awarded without further approval of the Commissioners.
- The Commissioners must approve all leases involving County real property.
- The Commissioners may delegate approval authority to the County Manager, as they deem appropriate for any procurement.
- Sole source procurement requires the approval of the Commissioners.
- Any procurement may be brought to the Board for approval.

ACCOUNTING POLICIES

Policies relating to the procedures that the County utilizes in accounting for its financial transactions.

Accounting Policy #1:*Accounting System & Standards*

- The County's accounting and reporting system shall demonstrate the following characteristics:
 - reliability, accuracy, consistency, timeliness, efficiency, responsiveness; and
 - be in conformance with all legal requirements.
- The County's accounting system shall be maintained in such a way so as to conform to generally accepted accounting principles (GAAP).
- The County shall annually prepare and publish, by December 1st of each year, General Purpose Financial Statements in conformity with generally accepted accounting principles. These statements shall include but not be limited to:
 - an explanation of the nature of the reporting entity,
 - the extent of activities conducted by the County,
 - comparison of actual activity to adopted budget,
 - an explanation of the County's fiscal capacity,
 - disclosure of short and long term liabilities of the County,
 - fixed assets reporting,
 - cash policies and compliance reporting, and
 - accounting policies, controls and management responsibilities.

It is the County's objective that the statements receive an unqualified opinion from the independent auditors each year.

- Accounts receivable due to the County shall be recorded in accordance with generally accepted accounting principles and delinquent accounts pursued in accordance with administrative policies.

Accounting Policy #2:*Fund Structure*

- The County shall establish, by Commissioners resolution, and maintain only those funds that are necessary by law and for sound financial administration. The fund shall be structured in a manner consistent with GAAP, to maximize the County's ability to audit, measure and evaluate financial performance. The fund structure will be reviewed annually and recommendations for changes to improve compliance with Commissioners policies, financial planning, resource allocation, and service delivery by the Comptroller will be made to the County Manager as necessary.

DEBT MANAGEMENT POLICY

The objective of Douglas County's debt management policy is to maintain the county's ability to incur present and future debt at the most beneficial interest rates in amounts needed for financing the adopted Capital Improvements Program without adversely affecting the County's ability to finance essential County services.

A. General Policies

1. The County will conduct its debt management functions in a manner designed to maintain or enhance its existing credit ratings (Moody's: Aaa, and Standard & Poor's: AAA). Effective communication will continue with bond-rating agencies concerning the County's overall financial condition.
2. Debt issuance will be utilized by the County only in those cases where public policy, equity and efficient use of limited resources favor debt over cash financing. Decision criteria considered shall include the following:
 - (a) Debt shall be self-supporting whenever possible. Self-supporting is the use of revenue bonds, special assessments, or other capital improvement charges. This may include dedicated tax revenue approved by the voters.
 - (b) Debt shall be primarily used to finance capital projects with a relatively long life expectancy, i.e., ten (10) years or greater.
 - (c) Debt shall be issued in such a way so that the term of the financing does not exceed the useful life of the asset.

B. Capital Improvement Program

1. A capital improvement program shall be prepared and submitted to and approved by the Board of County Commissioners annually.
2. The capital improvement program shall consist of a 5-year priority listing of long-term capital projects, accompanied by a financing plan which finances all projects in the plan, and is supported by the appropriate sources of revenue. The financing plan shall be in accordance with the County's debt management policies.
3. It is the intent of these policies that authorized projects must be part of an adopted capital improvement program.

C. Management

1. It shall be the responsibility of the County Manager and his/her staff to maintain all necessary files associated with the issuance of County debt.
2. The County Manager shall review the fiscal impact of any new debt before Commissioner action to authorize a project involving the issuance of debt. The fiscal impact review should include, at a minimum, an estimate of the debt service to be required at the time of long-term debt issuance and a calculation showing the impact of this additional cost. The fiscal impact review shall provide information on any projected user fee rate increases in the case of revenue bond financing.
3. An equipment replacement fund shall be established and funded annually to ensure that adequate funds are available to purchase replacement equipment on a timely basis. This program is designed to stabilize budgeting for major equipment purchases and to fund that part of the County's capital budget related to equipment purchases.

D. Debt Issuance Purposes and Revenue Sources

1. General capital improvement shall be financed in accordance with the capital improvement program. Funds shall be available for the financing of general improvements in accordance with the following:
 - (a) Current property tax revenues and future property tax revenues generated by increases in valuation, together with sales tax revenues, shall generally be used to fund the County's operating budget at levels established by the Board of County Commissioners.
 - (b) To the extent funds described in paragraph 1 (a) above are in excess of that required by the County's general fund operating budget, the excess amount shall first be used to fund the operating capital general fund reserve to the level required by these policies and then used for pay-as-you-go financing of general capital improvement.
 - (c) It shall be a goal of the County to finance at least ten (10) percent of the County-at-large capital improvement budget with pay-as-you-go financing with current resources.
2. Debt issued for water, sewer and other purposes for which operating and capital needs are supported by user fees shall be in the form of revenue bonds secured by the appropriate user fees. User fees shall be adequate to support operating requirements and revenue bond covenants for each purpose (i.e. water user fees support only water and sewer user fees support only sewer).

E. Debt Issuance Limits and Repayment Schedules

1. The County shall use the following limits to guide issuance of debt:
 - (a) The County shall not exceed seventy (70) percent of its statutory debt limit.
 - (b) Outstanding debt shall not exceed a direct debt burden ratio of three (3) percent.
 - (c) Debt service shall not exceed twenty-five (25) percent of budgeted expenditures for general fund operations and debt service combined.
2. Repayment schedules shall be designed to relate to the useful life of the asset and generally be in accordance with the following:
 - (a) Ten (10) years for most general obligation public improvement debt. Debt should be structured with even debt service payments over the life of the issue (depending on the funding sources).
 - (b) Ten (10) to twenty (20) years for capital improvement of Countywide significance and where justified by the magnitude of the project.
 - (c) On an overall basis, all general obligation debt shall be structured to retire at least eighty (80) percent of the County's indebtedness within ten (10) years.

F. Operating Reserves

1. The maintenance of adequate operating reserves is essential to the financial strength and flexibility of the County as a whole. They are an integral part of the financial structure of the County and help make it possible for the County to issue debt. Operating reserves are a significant factor considered in evaluating and assigning credit ratings by the bond rating agencies.

The County shall maintain the following reserves:

- (a) An annual contingency reserve in the general fund operating budget and special revenue funds equal to three (3) percent of annual expenditures.
- (b) An ending fund balance reserve maintained in an amount equal to 8.3 percent of annual operating expenditures.
- (c) A sixty (60) day reserve in enterprise funds in order to meet potential unanticipated needs.
- (d) All those reserves required by revenue bond indentures to remain in complete compliance with bond issue covenants.

DESCRIPTION OF MAJOR REVENUE CATEGORIES

Property Taxes

Property taxes are levied against the assessed valuation of property within the County, estimated at \$3,368,178,709 for FY 09-10. Douglas County has numerous entities that receive property tax revenue based on assessed valuation and the established rate for the specific fund. A schedule of property tax rates for all entities within Douglas County is included in this section. FY 09-10 property tax revenue for Douglas County, Douglas County Redevelopment Agency, East Fork Fire & Paramedic Districts, and the towns is estimated at \$32,406,231, including tax penalties and interest.

Room Taxes

A lodging tax of 10.0% is levied at each lodging establishment and is collected by the County. This tax is used for specific purposes defined in State Statutes, including promotion of tourism, parks and recreation, library, airport, debt service, and transportation projects.

State Consolidated Taxes

The State combines the following revenue sources into one lump sum distribution: Sales taxes, comprised of SCCRT (State, City and County Relief Tax) and BCCRT (Basic City County Relief Tax), Motor Vehicle Privilege Tax, Real Property Transfer Tax, Cigarette Tax, and Liquor Tax. Sales within Douglas County are generally taxed at the rate of 6.75%. The sales tax is collected by the State, which places a portion of the sales tax equal to 1.75% (SCCRT) of taxable sales into a fund to be transferred to local governments, including the County. Amounts in the fund are allocated to local governments on the basis of a formula mandated by State Statute.

Other Taxes

Other taxes include revenue collections from dedicated taxes for specific purposes. Gas and road taxes (for road operations and improvements) and the park residential construction tax (for park improvements) are the two main revenue sources in this category.

Licenses and Permits

Revenues from Licenses and Permits are received mainly from building permits, liquor licenses, franchise fees, and marriage fees. The General Fund receives almost all of the revenue in this category.

Gaming

Every gaming establishment in Nevada must pay fees. The State collects a license fee from all gaming establishments for table games (except card games), which is then distributed back to the counties. The County charges a license fee to operate slot machines and a fee for the number of slot machines in operation for gaming establishments within Douglas County.

Intergovernmental

State and Federal grants and payment in lieu of property taxes from the Federal Government are the main sources of revenue in this category.

Charges for Service

Revenue in this category comes from a variety of charges and fees for those who directly benefit from a County service. Fees from departments such as Community Development (i.e. planning and engineering), Assessor's Office, Sheriff, Recorder's Office, and Parks and Recreation are charged for specific services. Utility charges are the largest source of revenue in this category.

Fines and Forfeitures

Justice Court fines (i.e. traffic fines, forfeitures of bail, case-filing fees, and administrative assessment fees) are the primary revenue source for this category. The General Fund receives almost all of this revenue.

Miscellaneous

Interest earned on investments makes up almost all the revenue in this category. Other revenue sources classified here are relatively insignificant and are either difficult to estimate or are unanticipated. Enterprise funds include a revenue source labeled "depreciation add-back" that matches the depreciation expensed in the expenditure category titled "Other."

Transfers In

Transfers of revenue from one fund to another are made for a specific purchase or activity. The transfer in to a fund is shown as revenue. Transfers have the effect of artificially inflating the size of the budget, as they do not represent new revenue during the fiscal year. Information on County transfers is included in the Appendix.

Other Financing Sources

This category includes the sale of fixed assets and revenue from debt financing.

DESCRIPTION OF MAJOR EXPENDITURE CATEGORIES

Operating

Personnel Services

This category includes all direct payments to salaried or hourly personnel. Salaries and wages are determined through periodic compensation and classification studies, market studies, or negotiated agreements (for represented employees). Employee Benefits are expenditures for employees receiving medical and dental insurance, social security, unemployment, Medicare, and retirement, are also included in this category. Employees receive benefits based upon the number of hours worked (i.e. full-time, part-time, seasonal) and their years of employment with the County.

Services and Supplies

This category includes expenditures for a broad variety of items needed by departments to perform planned services. Items such as office supplies, postage, fuel, tools, vehicle and equipment maintenance, contractual services, utility charges, administration and overhead charges, and many others, are included here.

Capital Outlay

This category includes all equipment having a unit cost of more than \$5,000 and an estimated life of more than one year.

Other

This category includes some grant expenditures and depreciation expenses. Depreciation has the effect of artificially inflating the budget as it does not represent an outlay of cash, rather simply a decrease in value of an asset. A small amount of cash is set aside for depreciation as a condition of certain grants.

Non-Operating

Capital Projects

Capital projects are large-scale improvements to the County's infrastructure, including utilities, transportation systems, parks, and buildings. **Section VI: Capital Budget** of this document provides information on the County's capital budget, including a listing of capital projects planned for FY 09-10. More detailed information about capital budgets and capital project planning is included in the County's 5-Year Capital Improvement Program document that is typically updated annually.

Debt Service

Repayment of funds borrowed to finance capital improvement projects is included in this category. Debt service includes principal and interest payments. **Section VII: Debt Service** provides additional information on the County's debt repayment schedule for all outstanding debt, including bonds, notes, and leases.

Transfers Out

Transfers of revenue from one fund to another are made for a specific purchase or activity. The transfer out from a fund is shown as an expenditure.

Contingency

County funds that are operating in nature (focus on services and have mostly unrestricted revenues) are required by policy to budget a contingency of 3% of operating revenues. The contingency is budgeted for unforeseen events that may occur during the year. A discussion of contingencies and other reserves is included in the Appendix.

Depreciation

Depreciation has the effect of artificially inflating the budget as it does not represent an outlay of cash, rather simply the decrease in value of an asset. A small amount of cash is set aside for depreciation as a condition of certain grants.

General Fund Financial Projections

Local and national economic conditions have a significant impact on County finances and capacity to address public service needs. While property taxes are a relatively stable revenue source, Douglas County relies on other major revenue sources -- fees, State revenue sharing, sales taxes, gaming, and interest earnings -- whose viability depend directly on changing economic conditions. The demand for certain services is also driven by economic conditions. Inflationary and interest rates influenced by worldwide and national economic conditions impact the County's financial status and projections. State and local economic conditions will greatly impact the County's budget as expenditures continue to increase beyond the constraints of current revenue. As a result, projections of local economic conditions are a major element in the annual budget process.

A five-year General Fund projection model is prepared in order to get a clearer picture of the County's future fiscal condition. The fiscal projections are not designed to be exact, but to give us a realistic picture of what we may be facing. As we look forward five years, there are a number of unknowns that may impact our budget. The projections are useful in identifying potential future problems and allowing us time to take the necessary corrective actions. In other words, we can effectively plan for and manage our resources to offset anticipated problems in a timely and well thought out manner.

The model shows that we will continue to face shortfalls in the General Fund in the coming years. Combining revenues that grow at a slower rate than the cost of providing services presents a real challenge. If we were to take no corrective action and our expenditures and revenues continue at their current growth rates, there will not be enough revenue to adequately fund an ending fund balance reserve equal to 8.3% of operating expenditures. Again, this is based on the County taking no corrective actions. The FY 09-10 budget incorporates a number of actions to permanently reduce costs. Continuing with this approach will help in minimizing and/or rectifying the long-term deficit posture of our General Fund budget.

The information presented here will serve as a means of measuring our success in implementing solutions. This is a working model based on trends and assumptions provide below. As we work through each budget process, the trends will be updated and the assumptions modified. As such, the model is a very useful budgetary planning tool.

General Fund Projection Assumptions

The projections are based on a number of revenue and expenditure assumptions. Two broad assumptions: first, it is assumed that the current mix and level of services are maintained; and second, that no new major revenue sources are implemented.

1. Property taxes revenue will increase 5% each year, based on historical projections.
2. Current property tax collections will continue at 92% and, when combined with delinquent collections, will reach 99%.
3. State Consolidated Tax revenues will decrease 5.0% in FY 10-11 but grow 2.0% into the immediate future, based on the economy locally and nationally.
4. Gaming Revenues will also decrease 1.0% .
5. Overall Licenses & Permit revenues will remain constant, with Utility Operator fee increasing in FY 09-10.
6. Charges for Service revenue will decrease 2.0% as the attempt to cover direct costs may be more difficult.
7. Fines and Forfeitures revenue are anticipated to remain constant.
8. Miscellaneous revenue will decreased in FY 10-11 mirroring the current economy.
9. Personnel Services will increase 5% in FY 10-11.
10. Supplies and Services will increase 2% in FY 10-11. Inflationary pressures are the reason for the increases. Certain expenditures in this category, including vehicle and equipment maintenance and janitorial services, are difficult to hold constant.
11. Transfers out will remain constant due to the continued support of emergency operations, parks, and senior services.
12. A Contingency of 3% and a Fund Balance of 8.3% of operating revenues will be maintained.

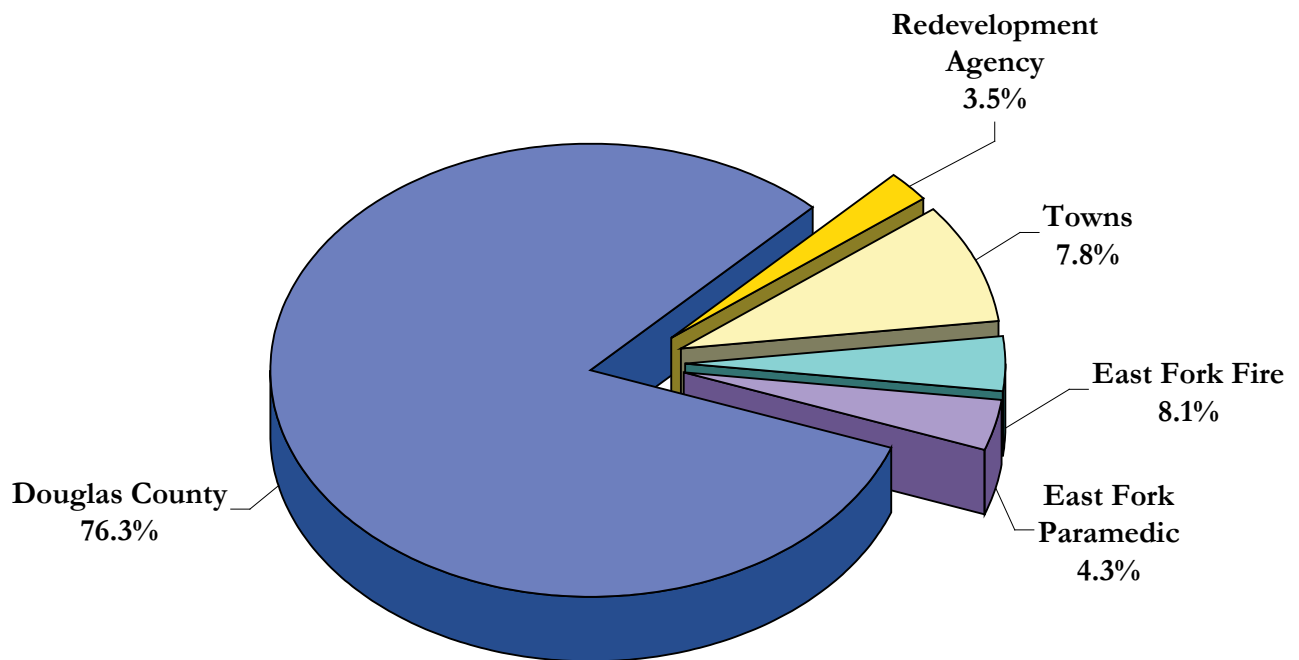
General Fund Five-Year Operating Budget Projections

General Fund	2009-10 Adopted	2010-11 Projected	2011-12 Projected	2012-13 Projected	2013-14 Projected	2014-15 Projected
Current Revenue:						
Property Tax	14,055,655	14,758,438	15,496,360	16,271,178	17,084,737	17,938,973
State Consolidated Taxes	11,840,000	11,248,000	11,472,960	11,702,419	11,936,468	12,175,197
Licenses & Permits	3,399,000	3,399,000	3,399,000	3,415,995	3,450,155	3,484,656
Gaming	1,150,000	1,138,500	1,127,115	1,128,242	1,129,370	1,130,500
Intergovernmental	1,340,650	1,341,320	1,341,991	1,342,662	1,343,333	1,344,005
Charges for Service	3,816,783	3,740,447	3,665,638	3,592,326	3,520,479	3,450,070
Fines & Forfeitures	1,234,250	1,234,250	1,234,250	1,234,250	1,234,250	1,234,250
Miscellaneous	465,334	465,334	465,334	465,334	465,334	465,334
Current Revenue	37,301,672	37,325,289	38,202,648	39,152,406	40,164,126	41,222,985
Requirements						
Operating:						
Personnel Services	28,532,771	29,959,410	31,457,380	33,030,249	34,681,761	36,415,850
Services & Supplies	6,487,046	6,616,787	6,749,123	6,884,105	7,021,787	7,162,223
Total Operating	35,019,817	36,576,196	38,206,503	39,914,354	41,703,549	43,578,073
Non-Operating:						
Transfers Out	1,332,085	1,332,085	1,332,085	1,332,085	1,332,085	1,332,085
Contingency	1,048,471	1,048,471	1,048,471	1,048,471	1,048,471	1,048,471
Total Non-Operating	2,380,556	2,380,556	2,380,556	2,380,556	2,380,556	2,380,556
Total Requirements	37,400,373	38,956,752	40,587,059	42,294,910	44,084,105	45,958,629
Surplus/(Deficit) per Policy	(98,701)	(1,631,463)	(2,384,411)	(3,142,505)	(3,919,979)	(4,735,644)

The FY 09-10 Budget

This section provides a general financial overview of the FY 09-10 Douglas County budget through the use of charts and graphs. Section V: Fund Summaries provides historical information on every fund included in the budget.

**FY 09-10 Budget by Agency—\$159,524,633
(WITH ending fund balance/reserves)**



FY 09-10 Adopted Budget

Combined Fund Statement

County Funds	7/1/2009 Beg. Balance / Reserves	New Revenue	Transfers In	Internal Svc Fund Charges	Available Resources	Operating Budget	Capital Projects
General	5,849,470	37,301,672	-	-	43,151,142	35,019,817	-
Stabilization	302,198	6,500	-	-	308,698	-	-
NV Cooperative Extension	171,110	277,282	-	-	448,392	269,206	98,529
Airport	486,451	817,200	-	-	1,303,651	740,820	480,248
Do. Co. Water District	111,902	11,000	-	-	122,902	43,269	74,744
Solid Waste	1,574,145	507,000	-	-	2,081,145	237,565	1,688,407
MV Accident Indigent	-	407,557	-	-	407,557	407,557	-
Medical Assistance to Indigent	2,150,000	1,930,663	-	-	4,080,663	1,835,663	-
Social Services	469,921	941,350	-	-	1,411,271	1,288,431	-
Law Library	22,279	20,600	-	-	42,879	41,783	-
Road Operating	822,396	1,414,738	-	-	2,237,134	1,373,532	708,393
Room Tax	1,218,478	8,409,557	636,500	-	10,264,535	8,891,161	-
Tahoe-Douglas Trans. Dist.	379,385	690,160	-	-	1,069,545	546,804	187,545
Justice Court Admin. Assess.	2,813	68,000	-	-	70,813	64,376	-
China Spring Youth Camp	250,000	3,531,965	27,935	-	3,809,900	3,559,900	-
WNRVC	-	471,167	-	-	471,167	417,461	-
Erosion Control	-	1,757,200	-	-	1,757,200	-	1,757,200
911 Emergency Services	274,269	1,573,648	251,150	-	2,099,067	1,726,263	-
911 Surcharge	13,100	168,750	-	-	181,850	160,275	-
Senior Services	194,623	762,021	320,000	-	1,276,644	1,177,201	-
Self Insurance	4,595,401	367,689	-	2,650,041	7,613,131	46,932	-
Dental Insurance	703,135	468,000	-	-	1,171,135	463,000	-
Motor Pool/Veh Maint	1,070,746	190,680	-	1,221,172	2,482,598	268,225	-
Do. Co. Water Utility	477,306	99,041	-	-	576,347	121,652	-
Ridgeview Water	60,026	500	-	-	60,526	123	-
Zephyr Water	353,325	654,154	-	-	1,007,479	511,999	-
West Valley Water	378,354	313,112	-	-	691,466	390,337	-
East Valley Water	2,734,265	1,420,679	-	-	4,154,944	1,109,529	-
Cave Rock Water	468,427	2,976,464	-	-	3,444,891	520,492	2,295,000
Skyland Water	238,805	358,086	-	-	596,891	313,930	-
Foothill Water	950,008	331,911	-	-	1,281,919	368,416	513,125
Sewer Utility	3,033,566	1,645,211	-	-	4,678,777	1,411,762	-
Extraordinary Maintenance	605,518	12,000	-	-	617,518	-	-
Ad Valorem Capital Projects	8,728,057	1,557,730	-	-	10,285,787	99,146	7,200,000
County Construction	1,065,396	330,000	100,000	-	1,495,396	766,275	70,000
Regional Transportation	976,283	830,486	-	-	1,806,769	412,529	198,621
Co. Debt/Other Resources	957,472	90,350	2,159,606	-	3,207,428	9,400	-
Total County	41,688,630	72,714,123	3,495,191	3,871,213	121,769,157	64,614,831	15,271,812

FY 09-10 Adopted Budget

Combined Fund Statement (continued)

Debt Service	Contingency	Total Budget	Transfers Out	Internal Svc Fund Expenses	6/30/10 End Bal/Reserves		Total Appropriation	Chg in Fund Balance/Rsvs
					Reserves	8.3% Fund Balance		
-	1,048,471	36,068,288	1,332,085	-	2,850,000	2,900,769	43,151,142	(98,701)
-	-	-	-	-	-	308,698	308,698	6,500
-	8,076	375,811	-	-	50,000	22,581	448,392	(98,529)
-	21,925	1,242,993	-	-	-	60,658	1,303,651	(425,793)
-	1,298	119,311	-	-	-	3,591	122,902	(108,311)
-	7,127	1,933,099	128,328	-	-	19,718	2,081,145	(1,554,427)
-	-	407,557	-	-	-	-	407,557	-
-	-	1,835,663	-	-	2,245,000	-	4,080,663	95,000
-	30,659	1,319,090	3,500	-	3,859	84,822	1,411,271	(381,240)
-	291	42,074	-	-	-	805	42,879	(21,474)
-	41,206	2,123,131	-	-	-	114,003	2,237,134	(708,393)
-	154,896	9,046,057	263,066	-	526,867	428,545	10,264,535	(263,066)
-	16,404	750,753	273,407	-	-	45,385	1,069,545	(334,000)
-	1,709	66,085	-	-	-	4,728	70,813	1,915
-	-	3,559,900	-	-	-	250,000	3,809,900	-
-	-	417,461	-	-	-	53,706	471,167	53,706
-	-	1,757,200	-	-	-	-	1,757,200	-
-	51,338	1,777,601	-	-	179,431	142,035	2,099,067	47,197
-	4,800	165,075	-	-	3,495	13,280	181,850	3,675
-	17,971	1,195,172	-	-	31,753	49,719	1,276,644	(113,151)
-	-	46,932	-	2,650,041	4,916,158	-	7,613,131	320,757
-	-	463,000	-	-	708,135	-	1,171,135	5,000
-	-	268,225	-	1,221,172	993,201	-	2,482,598	(77,545)
33,679	-	155,331	-	-	421,016	-	576,347	(56,290)
11,804	-	11,927	-	-	48,599	-	60,526	(11,427)
124,579	-	636,578	-	-	370,901	-	1,007,479	17,576
3,005	-	393,342	-	-	298,124	-	691,466	(80,230)
616,996	-	1,726,525	-	-	2,428,419	-	4,154,944	(305,846)
203,852	-	3,019,344	-	-	425,547	-	3,444,891	(42,880)
101,793	-	415,723	-	-	181,168	-	596,891	(57,637)
74,694	-	956,235	-	-	325,684	-	1,281,919	(624,324)
769,962	-	2,181,724	-	-	2,497,053	-	4,678,777	(536,513)
-	-	-	-	-	617,518	-	617,518	12,000
-	-	7,299,146	1,275,941	-	1,710,700	-	10,285,787	(7,017,357)
-	-	836,275	-	-	659,121	-	1,495,396	(406,275)
-	-	611,150	218,864	-	976,755	-	1,806,769	472
2,424,525	-	2,433,925	-	-	773,503	-	3,207,428	(183,969)
4,364,889	1,406,171	85,657,703	3,495,191	3,871,213	24,242,007	4,503,043	121,769,157	(12,943,580)

FY 09-10 Adopted Budget

Combined Fund Statement (continued)

Redevelopment Agency Funds	7/1/2009 Beg. Balance/ Reserves	New Revenue	Transfers In	Internal Svc Fund Charges	Available Resources	Operating Budget	Capital Projects
DC Redevelopment Admin	1,685,095	2,547,721	-	-	4,232,816	3,233,697	-
DC Redevelopment Capital	286,240	1,000	280,000	-	567,240	565,000	-
DC Redevelopment Debt	16,797	1,000	709,800	-	727,597	100	-
Total Redevelopment	1,988,132	2,549,721	989,800	-	5,527,653	3,798,797	-
Fire & Paramedic District Funds							
East Fork Fire	793,920	6,086,987	-	4,947,580	11,828,487	10,577,330	3,484
East Fork Fire Emergency	766,305	10,000	-	-	776,305	-	-
East Fork Equip. Res.	153,198	10,000	18,000	-	181,198	-	-
East Fork Const. Res.	200,271	15,000	35,000	-	250,271	-	236,400
East Fork Paramedic	1,018,168	5,643,092	-	-	6,661,260	1,360,000	-
Total Fire/Paramedic	2,931,862	11,765,079	53,000	4,947,580	19,697,521	11,937,330	239,884
Town Funds							
Gardnerville Town	205,434	1,433,499	-	-	1,638,933	906,720	506,771
G'ville Health/Sanitation	154,072	1,010,797	21,357	-	1,186,226	998,267	-
G'ville Debt	5,275	75	144,356	-	149,706	200	-
G'ville Ad Val Cap Proj	87,221	50,141	-	-	137,362	-	-
Genoa Town	40,760	369,995	-	-	410,755	369,052	-
Genoa Ad Val Cap Proj	19,569	2,163	-	-	21,732	-	20,000
Genoa Constr Reserve	140,890	52,800	-	-	193,690	-	100,000
Minden Town	165,024	1,631,608	100,000	-	1,896,632	1,368,876	373,073
Minden Ad Val Cap Proj	390,202	54,742	-	-	444,944	-	-
Minden Trash	268,581	697,000	-	-	965,581	585,656	-
Minden Cap Equip/Constr	1,018,276	35,000	350,000	-	1,403,276	-	1,000,000
Minden Water	2,548,465	1,533,000	-	-	4,081,465	1,323,393	-
Total Towns	5,043,769	6,870,820	615,713	-	12,530,302	5,552,164	1,999,844
Total All Funds	51,652,393	93,899,743	5,153,704	8,818,793	159,524,633	85,903,122	17,511,540

FY 09-10 Adopted Budget

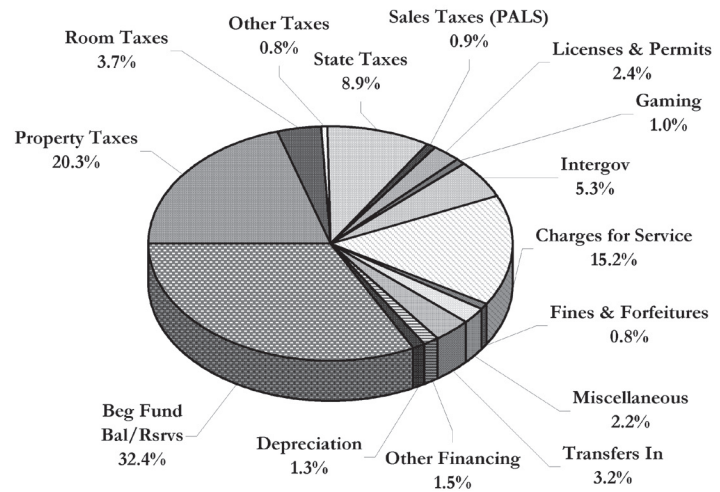
Combined Fund Statement (continued)

Debt Service	Contingency	Total Budget	Transfers Out	Internal Svc Fund Expenses	6/30/10 End Bal/Reserves		Total Appropriation	Chg in Fund Balance/Rsvs
					Reserves	8.3% Fund Balance		
-	2,452	3,236,149	989,800	-	-	6,867	4,232,816	(1,678,228)
-	-	565,000	-	-	2,240	-	567,240	(284,000)
725,500	-	725,600	-	-	-	1,997	727,597	(14,800)
725,500	2,452	4,526,749	989,800	-	2,240	8,864	5,527,653	(1,977,028)
-	317,170	10,897,984	53,000	-		877,503	11,828,487	83,583
-	-	-	-	-	776,305	-	776,305	10,000
78,765	-	78,765	-	-	102,433	-	181,198	(50,765)
-	-	236,400	-	-	13,871	-	250,271	(186,400)
-	40,800	1,400,800	-	4,947,580	200,000	112,880	6,661,260	(705,288)
78,765	357,970	12,613,949	53,000	4,947,580	1,092,609	990,383	19,697,521	(848,870)
-	27,202	1,440,693	122,982	-		75,258	1,638,933	(130,176)
21,157	-	1,019,424	-	-	50,000	116,802	1,186,226	12,730
144,356	-	144,556	-	-		5,150	149,706	(125)
-	-	-	42,731	-	94,631	-	137,362	7,410
-	11,072	380,124	-	-		30,631	410,755	(10,129)
-	-	20,000	-	-	1,732	-	21,732	(17,837)
-	-	100,000	-	-	93,690	-	193,690	(47,200)
-	41,066	1,783,015	-	-		113,617	1,896,632	(51,407)
-	-	-	-	-	444,944	-	444,944	54,742
-	-	585,656	200,000	-	179,925	-	965,581	(88,656)
-	-	1,000,000	-	-	403,276	-	1,403,276	(615,000)
-	-	1,323,393	250,000	-	50,000	2,458,072	4,081,465	(40,393)
165,513	79,340	7,796,861	615,713	-	1,318,198	2,799,530	12,530,302	(926,041)
5,334,667	1,845,933	110,595,262	5,153,704	8,818,793	26,655,054	8,301,820	159,524,633	(16,695,519)

All Funds

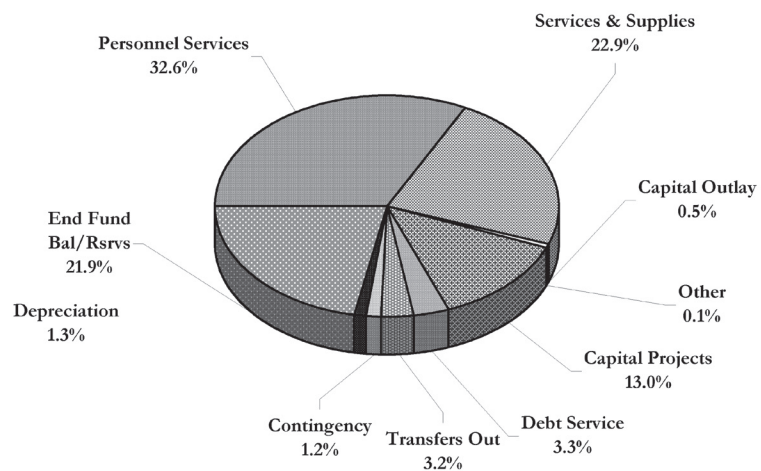
FY 09-10 Resources

Property Taxes	\$32,406,231
Room Taxes	5,981,570
Other Taxes	1,264,738
State Taxes	14,246,539
Sales Taxes (PALS)	1,509,807
Licenses & Permits	3,826,000
Gaming	1,540,540
Intergov	8,413,832
Charges for Service	24,321,307
Fines & Forfeitures	1,298,250
Miscellaneous	3,552,367
Transfers In	5,132,347
Other Financing	2,338,857
Depreciation	2,039,855
Beg Fund Bal/Rsrvs	51,652,393
Total	\$159,524,633



FY 09-10 Requirements

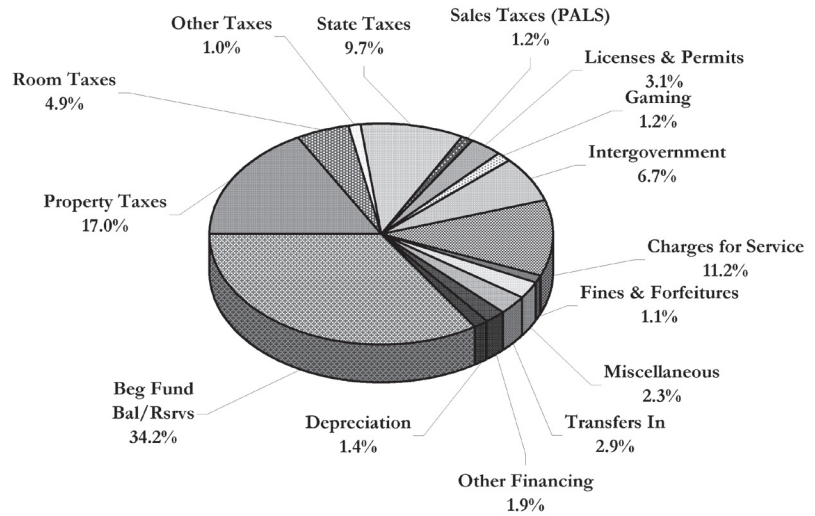
Personnel Services	\$52,062,621
Services & Supplies	36,553,326
Capital Outlay	782,576
Other	131,478
Capital Projects	20,663,499
Debt Service	5,334,667
Transfers Out	5,153,704
Contingency	1,845,933
Depreciation	2,039,855
End Fund Bal/Rsrvs	34,956,974
Total	\$159,524,633



County Funds

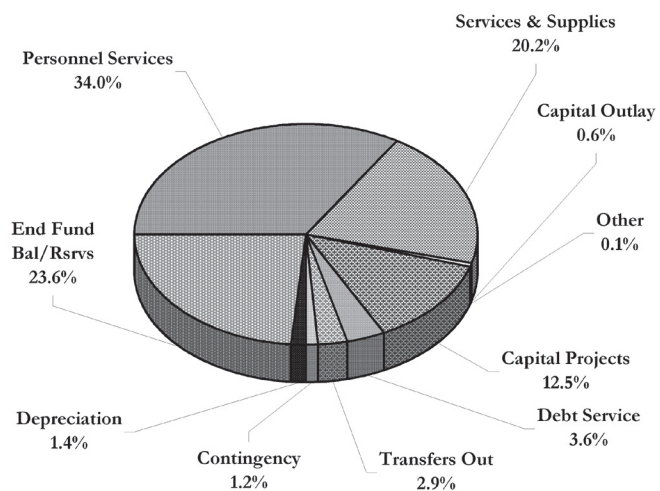
FY 09-10 Resources

Property Taxes	\$20,687,204
Room Taxes	5,981,570
Other Taxes	1,264,738
State Taxes	11,840,000
Sales Taxes (PALS)	1,509,807
Licenses & Permits	3,826,000
Gaming	1,450,000
Intergovernmental	8,214,686
Charges for Service	13,675,557
Fines & Forfeitures	1,298,250
Miscellaneous	2,819,716
Transfers In	3,495,191
Other Financing	2,317,500
Depreciation	1,700,308
Beg Fund Bal/Rsrvs	41,688,630
Total	\$121,769,157



FY 09-10 Requirements

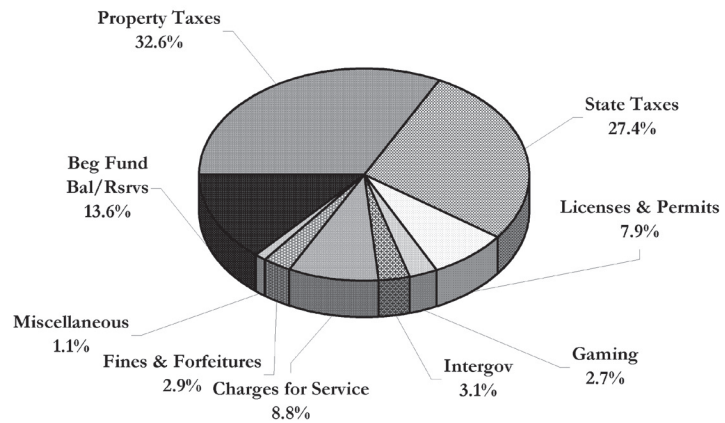
Personnel Services	41,404,767
Services & Supplies	24,551,915
Capital Outlay	697,576
Other	131,478
Capital Projects	15,271,812
Debt Service	4,364,889
Transfers Out	\$3,495,191
Contingency	1,406,171
Depreciation	1,700,308
End Fund Bal/Rsrvs	28,745,050
Total	\$121,769,157



County General Fund

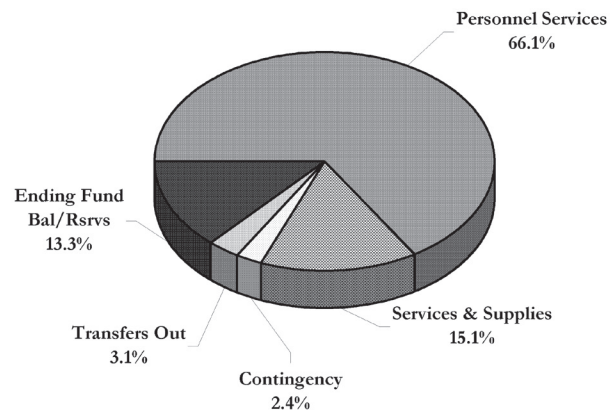
FY 09-10 Resources

Property Taxes	\$14,055,655
State Taxes	11,840,000
Licenses & Permits	3,399,000
Gaming	1,150,000
Intergov	1,340,650
Charges for Service	3,816,783
Fines & Forfeitures	1,234,250
Miscellaneous	465,334
Beg Fund Bal/Rsrvs	5,849,470
Total	\$43,151,142



FY 09-10 Requirements

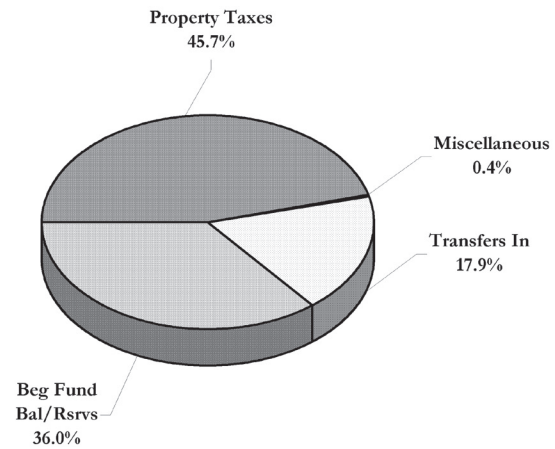
Personnel Services	\$28,506,678
Services & Supplies	6,513,139
Contingency	1,048,471
Transfers Out	1,332,085
Ending Fund Bal/Rsrvs	5,750,769
Total	\$43,151,142



Redevelopment Agency Funds

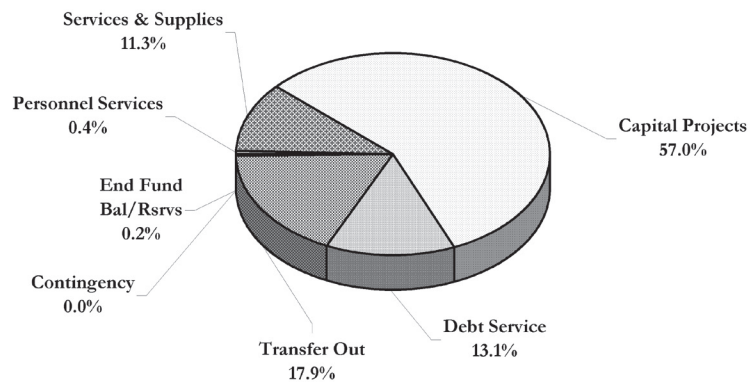
FY 08-09 Resources

Property Taxes	\$2,527,721
Miscellaneous	22,000
Transfers In	989,800
Beg Fund Bal/Rsrvs	1,988,132
Total	\$5,527,653



FY 08-09 Requirements

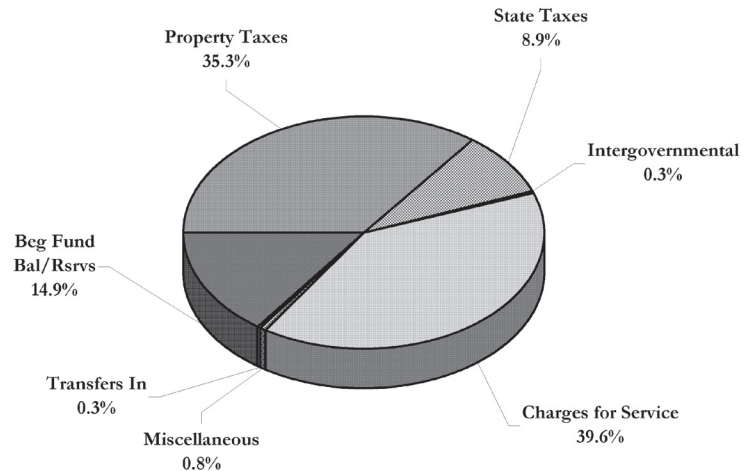
Personnel Services	\$24,245
Services & Supplies	622,493
Capital Projects	3,151,959
Debt Service	725,500
Transfer Out	989,800
Contingency	2,452
End Fund Bal/Rsrvs	11,204
Total	\$5,527,653



Fire/Paramedic District Funds

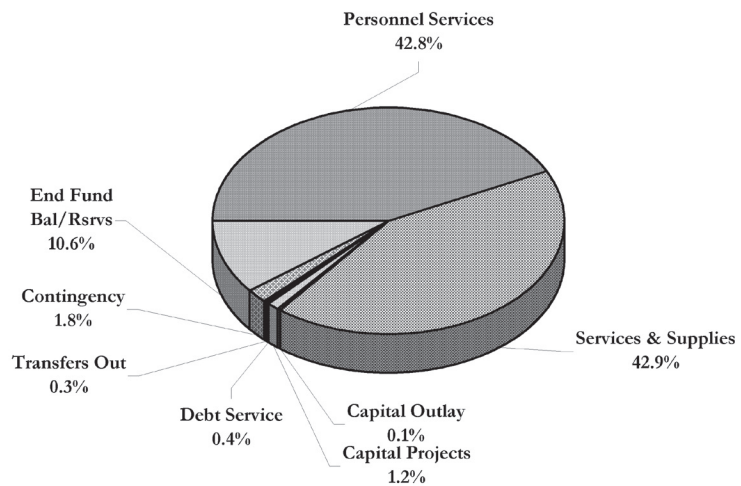
FY 09-10 Resources

Property Taxes	\$6,957,910
State Taxes	1,755,000
Intergovernmental	50,000
Charges for Service	7,791,517
Miscellaneous	158,232
Transfers In	53,000
Beg Fund Bal/Rsrvs	2,931,862
Total	\$19,697,521



FY 09-10 Requirements

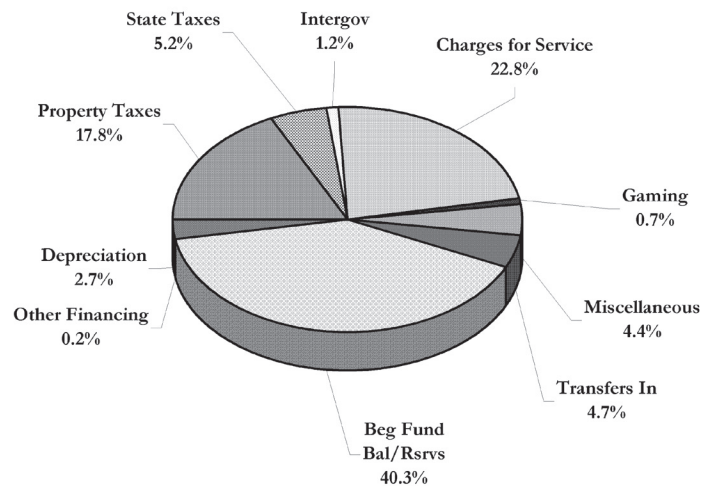
Personnel Services	\$8,429,526
Services & Supplies	8,445,384
Capital Outlay	10,000
Capital Projects	239,884
Debt Service	78,765
Transfers Out	53,000
Contingency	357,970
End Fund Bal/Rsrvs	2,082,992
Total	\$19,697,521



Gardnerville, Genoa and Minden Town Funds

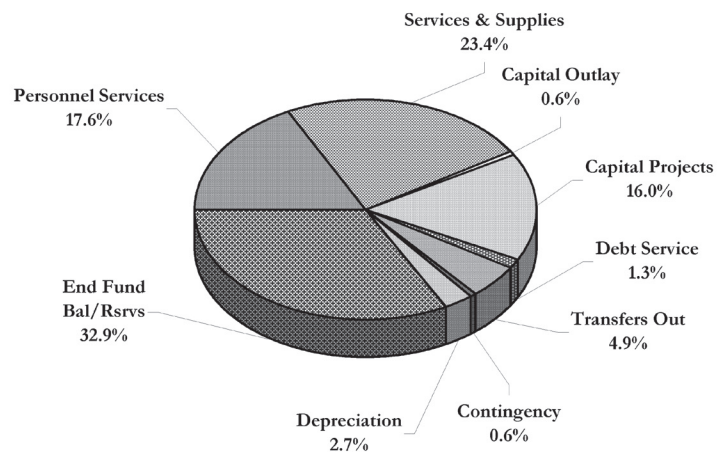
FY 09-10 Resources

Property Taxes	\$2,233,396
State Taxes	651,539
Intergov	149,146
Charges for Service	2,854,233
Gaming	90,540
Miscellaneous	552,419
Transfers In	594,356
Beg Fund Bal/Rsrvs	5,043,769
Other Financing	21,357
Depreciation	339,547
Total	\$12,530,302



FY 09-10 Requirements

Personnel Services	\$2,204,083
Services & Supplies	2,933,534
Capital Outlay	75,000
Capital Projects	199,844
Debt Service	16,513
Transfers Out	615,713
Contingency	79,340
Depreciation	339,547
End Fund Bal/Rsrvs	4,117,728
Total	\$12,530,302



Assessed Value and Property Tax Rates

				Change
Douglas County		2007-08	2008-09	2009-10 09 to 10
Valuation		3,361,568,993	3,471,506,400	3,357,029,719 -3.30%
Tax Rates:				
General Fund *		0.7569	0.7776	0.7619 (0.0157)
Cooperative Extension		0.0100	0.0100	0.0100 -
State Motor Vehicle Accident Indigent		0.0150	0.0150	0.0150 -
Medical Assistance to Indigents		0.1000	0.1000	0.1000 -
Social Services **		0.0231	0.0234	0.0253 0.0019
China Spring Youth Camp**		0.0030	0.0032	0.0033 0.0001
9 1 1		0.0475	0.0475	0.0475 -
Self Insurance Reserve *		0.0100	0.0100	0.0100 -
Ad Valorem Capital Projects *		0.0500	0.0500	0.0500 -
Western Nevada Regional Youth Center ***		0.0121	0.0500	0.0500 -
Douglas County Total		1.0276	1.0867	1.0730 (0.0137)
Towns				
Gardnerville	Valuation	180,604,387	199,916,413	201,194,901 0.64%
	Tax Rate *	0.6248	0.5935	0.5847 (0.0088)
Genoa	Valuation	14,062,108	14,493,162	14,484,120 -0.06%
	Tax Rate *	0.3530	0.3704	0.4053 0.0349
Minden	Valuation	181,721,540	192,451,218	187,246,259 -2.70%
	Tax Rate *	0.6951	0.7002	0.7114 0.0112
East Fork Fire/Paramedic				
Fire *	Valuation	1,815,621,522	2,087,418,558	1,972,582,525 -5.50%
	Tax Rate *	0.3038	0.3113	0.3316 0.0203
Paramedic *	Valuation	2,078,848,520	2,170,878,196	2,048,201,425 -5.65%
	Tax Rate *	0.1580	0.1580	0.1580 -

Assessed Value and Property Tax Rates

Special Districts		2007-08	2008-09	2009-10	Change 09 to 10
Douglas County School	Valuation	3,361,568,993	3,471,506,400	3,357,029,719	-3.30%
	Tax Rate **	0.7500	0.7500	0.7500	-
School Debt Service	Valuation	3,361,568,993	3,471,506,400	3,357,029,719	-3.30%
	Tax Rate	0.1000	0.1000	0.1000	-
State	Valuation	3,361,568,993	3,471,506,400	3,357,029,719	-3.30%
	Tax Rate	0.1700	0.1700	0.1700	-
Tahoe-Douglas Fire	Valuation	1,282,720,473	1,300,628,204	1,308,828,294	0.63%
	Tax Rate *	0.5881	0.5881	0.6381	0.0500
Tahoe-Douglas Sanitation	Valuation	665,868,971	673,455,451	677,532,113	0.61%
	Tax Rate *	0.0350	0.0350	0.0350	-
Logan Creek GID	Valuation	6,922,437	7,003,102	7,003,851	0.01%
	Tax Rate *	0.6737	0.6737	0.6737	-
Cave Rock GID	Valuation	25,825,708	26,229,988	26,487,356	0.98%
	Tax Rate *	0.3865	0.3906	0.4012	0.0106
Lakeridge GID	Valuation	24,837,676	25,233,499	27,190,391	7.76%
	Tax Rate *	0.1411	0.1508	0.1508	-
Skyland GID	Valuation	91,709,900	92,395,345	92,341,698	-0.06%
	Tax Rate *	0.0783	0.0783	0.1103	0.0320
Zephyr Cove GID	Valuation	23,317,647	23,572,476	23,760,940	0.80%
	Tax Rate *	0.1000	0.1000	0.1000	-
Zephyr Heights GID	Valuation	41,203,174	41,660,573	42,298,855	1.53%
	Tax Rate *	0.2798	0.2798	0.2798	-
Zephyr Knolls GID	Valuation	9,840,876	10,040,781	10,132,183	0.91%
	Tax Rate *	0.5290	0.5324	0.5371	0.0047
Elkpoint Sanitary	Valuation	40,190,122	40,161,365	40,447,109	0.71%
	Tax Rate *	0.0095	0.0095	0.0095	-
Oliver Park GID	Valuation	11,984,107	12,113,809	12,026,882	-0.72%
	Tax Rate *	0.3809	0.3932	0.4278	0.0346
Carson Water Subconservancy	Valuation	2,132,055,423	2,225,993,326	2,106,049,890	-5.39%
	Tax Rate *	0.0300	0.0300	0.0300	-
Mosquito Abatement	Valuation	1,986,744,492	2,078,286,268	1,955,558,522	-5.91%
	Tax Rate *	0.0190	0.0342	0.0333	(0.0009)
East Fork Swimming Pool	Valuation	2,078,600,702	2,170,630,378	2,047,953,660	-5.65%
	Tax Rate *	0.1645	0.1645	0.1645	-
Indian Hills GID	Valuation	146,377,103	150,976,759	136,783,742	-9.40%
	Tax Rate *	0.8156	0.8078	0.8041	(0.0037)
Kingsbury GID	Valuation	262,789,367	267,073,091	271,008,362	1.47%
	Tax Rate *	0.3978	0.4169	0.4410	0.0241
Minden/Gardnerville Sanitation	Valuation	362,325,927	392,367,631	388,441,160	-1.00%
	Tax Rate *	0.1224	0.1224	0.1224	-
Gardnerville Ranchos GID	Valuation	307,447,673	315,774,660	286,875,387	-9.15%
	Tax Rate *	0.3686	0.3686	0.3686	-
Topaz Ranch Estates GID	Valuation	45,936,264	44,179,990	44,062,544	-0.27%
	Tax Rate *	0.7232	0.7278	0.7465	0.0187

* Tax rate can be set lower

** Tax rate can be set lower, but expenditure levels are set by State law.

*** Represents Douglas County's contribution of property taxes to support youth facility.

Douglas County Fund Summaries

This section includes a brief description and financial summary of each of the fifty-eight funds that are used to account for Douglas County's financial resources and requirements.

Types of Funds

General Fund

This fund is the County's largest fund and is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

Funds used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

Proprietary Funds (Internal Service)

Funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Proprietary Funds (Enterprise)

Funds established to account for the operations (a) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Capital Projects Fund

Funds created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Debt Service Fund

Funds established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Restricted Fund

Funds may be implemented by County ordinance, policy, State statute, and/or Federal law or regulation.

Fund Organizational Chart

General	Special Revenue	Internal Service	Enterprise	Capital Projects	Debt Service
General Fund	Stabilization Fund, Nevada Cooperative Extension Fund, Airport Fund, Douglas County Water District Fund, Solid Waste Management Fund, State Motor Vehicle Accident Indigent Fund, Medical Assistance to Indigents Fund, Social Services Fund, Law Library Fund, Road Operating Fund, Room Tax Fund, Tahoe-Douglas Transportation District Fund, Justice Court Administrative Assessments Fund, China Spring Youth Camp Fund, Western Nevada Regional Youth Center Fund, Erosion Control Fund, Technology Services/911 Fund, 911 Surcharge Fund, Senior Services Program Fund, Redevelopment Agency Administration Fund, EFF General Operations Fund, EFF Emergency Fund, EFP General Operations Fund, Gardnerville Administration Fund, Genoa Administration Fund, Minden Administration Fund	Self Insurance Fund, Dental Insurance Fund, Motor Pool/Vehicle Maintenance Fund	Douglas County Water Utility Fund, Ridgeview Water Utility District Fund, Zephyr Water utility District Fund, West Valley Water Utility District Fund, East Valley Water Utility District Fund, Cave Rock Water Utility District Fund, Skyland Water Utility District Fund, Foothill Water Utility District Fund, Sewer Utility Fund, Gardnerville Health & Sanitation Fund, Minden Health & Sanitation Fund, Minden Water Fund	Extraordinary Maintenance Fund, Ad Valorem Capital Project Fund, County Construction Fund, Park Residential Construction Tax Fund, Regional Transportation Fund, Redevelopment Agency Capital Projects Fund, EFF Equipment Reserve Fund, EFF Construction Reserve Fund, Gardnerville Ad Valorem Capital Projects Fund, Genoa Capital Construction Reserve Fund, Genoa Ad Valorem Capital Projects Fund, Minden Capital Equipment/Construction Reserve Fund, Minden Ad Valorem Capital Projects Fund	County Debt/Other Resources Fund, Redevelopment Agency Debt Service Fund, Gardnerville Debt Service Fund

All Funds

The following table summarizes the resources and requirements for the thirty-eight County funds, the three Redevelopment Agency funds, the five funds of the Fire and Paramedic Districts, and the twelve Town funds.

All Funds Combined	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Beginning Fund Balance/Reserves	73,810,784	53,411,632	51,652,393	(1,759,239)	-3.3%
Current Revenue					
1 Property Taxes	27,065,041	30,444,139	32,406,231	1,962,092	6.4%
Room Taxes	6,278,962	6,475,838	5,981,570	(494,268)	-7.6%
Other Taxes (Gas/Road/Res.Constr)	1,542,648	1,402,799	1,264,738	(138,061)	-9.8%
State Consolidated Tax	15,334,009	16,074,058	14,246,539	(1,827,519)	-11.4%
Sales Taxes (P.A.L.S.)	1,706,741	1,900,000	1,509,807	(390,193)	-20.5%
Licenses & Permits	3,289,676	3,987,000	3,826,000	(161,000)	-4.0%
Gaming	1,614,882	1,685,540	1,540,540	(145,000)	-8.6%
Intergovernmental	9,406,825	7,793,952	8,413,832	619,880	8.0%
2 Charges for Service	20,783,912	19,637,309	24,321,307	4,683,998	23.9%
Fines & Forfeitures	1,136,094	1,270,500	1,298,250	27,750	2.2%
Miscellaneous	8,059,605	4,094,572	3,552,367	(542,205)	-13.2%
Transfers In	6,773,045	6,211,815	5,132,347	(1,079,468)	-17.4%
Other Financing Sources	902,778	64,500	2,338,857	2,274,357	3526.1%
Depreciation	-	2,054,354	2,039,855	(14,499)	-0.7%
Total Current Revenue	103,894,219	103,096,376	107,872,240	4,775,864	4.6%
Total Resources	177,705,003	156,508,008	159,524,633	3,016,625	1.9%
Requirements					
Operating					
Personnel Services	47,777,527	51,662,066	52,062,621	400,555	0.8%
2 Services & Supplies	33,262,067	32,215,790	36,553,326	4,337,536	13.5%
Capital Outlay	1,270,074	1,480,771	782,576	(698,195)	-47.2%
Miscellaneous	99,510	-	-	-	n/a
Other	669,048	123,932	131,478	7,546	6.1%
Total Operating	83,078,226	85,482,559	89,530,001	4,047,442	4.7%
Non-Operating					
Capital Projects	8,054,306	19,565,500	20,663,499	1,097,999	5.6%
Debt Service	4,048,200	5,276,462	5,334,667	58,205	1.1%
Transfers Out	6,777,287	6,211,815	5,153,704	(1,058,111)	-17.0%
Contingency	-	1,864,624	1,845,933	(18,691)	-1.0%
Depreciation	2,030,408	2,054,354	2,039,855	(14,499)	-0.7%
Total Non-Operating	20,910,202	34,972,755	35,037,658	64,903	0.2%
Total Requirements	103,988,427	120,455,314	124,567,659	4,112,345	3.4%
Ending Fund Balance/Reserves	73,716,575	36,052,694	34,956,974	(1,095,720)	-3.0%

1 Includes Tax Penalties & Interest and Personel Property taxes.

2 Includes consolidation of EF Paramedic and East Fork Fire

County Funds Only

The following table summarizes the thirty eight County funds (not including the Redevelopment Agency funds, the Fire and Paramedic District funds, and the Town funds). The County's funds are organized into types: General Fund, Special Revenue funds, Internal Service funds, Enterprise funds, Capital Projects funds, and Debt Service funds.

All County Funds	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	58,075,111	41,961,252	41,688,630	(272,622)	-0.6%
Current Revenue					
1 Property Taxes	17,481,736	19,376,865	20,687,204	1,310,339	6.8%
Room Taxes	6,278,962	6,475,838	5,981,570	(494,268)	-7.6%
Other Taxes (Gas/Road/Res.Constr)	1,542,648	1,402,799	1,264,738	(138,061)	-9.8%
State Consolidated Taxes	12,983,591	13,370,000	11,840,000	(1,530,000)	-11.4%
Sales Taxes (P.A.L.S.)	1,706,741	1,900,000	1,509,807	(390,193)	-20.5%
Licenses & Permits	3,289,676	3,987,000	3,826,000	(161,000)	-4.0%
Gaming	1,516,850	1,595,000	1,450,000	(145,000)	-9.1%
Intergovernmental	8,591,730	7,127,423	8,214,686	1,087,263	15.3%
Charges for Service	14,195,964	14,021,976	13,675,557	(346,419)	-2.5%
Fines & Forfeitures	1,136,094	1,270,500	1,298,250	27,750	2.2%
Miscellaneous	6,734,020	3,264,429	2,819,716	(444,713)	-13.6%
Transfers In	4,436,457	4,013,285	3,495,191	(518,094)	-12.9%
Other Financing Sources	629,780	5,500	2,317,500	2,312,000	42036.4%
Depreciation	-	1,703,807	1,700,308	(3,499)	-0.2%
Total Current Revenue	80,524,248	79,514,422	80,080,527	566,105	0.7%
Total Resources	138,599,359	121,475,674	121,769,157	293,483	0.2%
Requirements					
Operating					
Personnel Services	39,343,401	42,294,069	41,404,767	(889,302)	-2.1%
Services & Supplies	25,423,493	24,676,124	24,551,915	(124,209)	-0.5%
Capital Outlay	1,083,297	699,771	697,576	(2,195)	-0.3%
Miscellaneous	86,584	-	-	-	n/a
Other	537,584	123,932	131,478	7,546	6.1%
Total Operating	66,474,359	67,793,896	66,785,736	(1,008,160)	-1.5%
Non-Operating					
Capital Projects	4,910,346	11,942,896	15,271,812	3,328,916	27.9%
Debt Service	3,240,827	4,448,076	4,364,889	(83,187)	-1.9%
Transfers Out	4,436,457	4,013,285	3,495,191	(518,094)	-12.9%
Contingency	-	1,455,244	1,406,171	(49,073)	-3.4%
Depreciation	1,664,051	1,703,807	1,700,308	(3,499)	-0.2%
Total Non-Operating	14,251,680	23,563,308	26,238,371	2,675,063	11.4%
Total Requirements	80,726,039	91,357,204	93,024,107	1,666,903	1.8%
Ending Fund Balance/Reserves	57,873,320	30,118,470	28,745,050	(1,373,420)	-4.6%

1 Includes Tax Penalties & Interest and Personnel Property taxes.

General Fund

General Fund	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	9,215,502	8,803,788	5,849,470	(2,954,318)	-33.6%
Current Revenue					
Property Tax	11,689,924	13,083,000	14,055,655	972,655	7.4%
State Consolidated Taxes	12,983,591	13,370,000	11,840,000	(1,530,000)	-11.4%
Licenses & Permits	2,856,896	3,575,000	3,399,000	(176,000)	-4.9%
Gaming	1,216,770	1,295,000	1,150,000	(145,000)	-11.2%
Intergovernmental	1,272,249	1,261,215	1,340,650	79,435	6.3%
Charges for Service	3,947,667	3,559,441	3,816,783	257,342	7.2%
Fines & Forfeitures	1,066,083	1,201,500	1,234,250	32,750	2.7%
Miscellaneous	1,273,512	579,500	465,334	(114,166)	-19.7%
Other Financing Sources	56,928	2,500	-	(2,500)	n/a
Transfers In	46,617	-	-	-	n/a
Total Current Revenue	36,410,238	37,927,156	37,301,672	(625,484)	-1.6%
Total Resources	45,625,740	46,730,944	43,151,142	46,730,944	-7.7%
Requirements					
Operating					
Personnel Services	26,690,177	28,958,723	28,506,678	(452,045)	-1.6%
Services & Supplies	6,579,314	6,243,180	6,513,139	269,959	4.3%
Capital Outlay	623,342	264,000	-	(264,000)	n/a
Capital Projects	47,690	-	-	-	n/a
Total Operating	33,940,522	35,465,903	35,019,817	(446,086)	-1.3%
Non-Operating					
Transfers Out	1,542,829	1,410,532	1,332,085	(78,447)	-5.6%
Contingency	-	1,055,904	1,048,471	(7,433)	-0.7%
Total Non-Operating	1,542,829	2,466,436	2,380,556	(85,880)	-3.5%
Total Requirements	35,483,350	37,932,339	37,400,373	(531,966)	-1.4%
Resources less Requirements	10,142,390	8,798,605	5,750,769	(3,047,836)	-34.6%
Expenditures by Major Function/Department					
General Government	8,646,685	8,023,090	8,510,518	487,428	6.1%
Sheriff	13,743,116	14,835,941	14,544,070	(291,871)	-2.0%
District Attorney	2,375,138	2,599,677	2,571,912	(27,765)	-1.1%
1 Judicial	5,624,889	5,890,979	5,952,176	61,197	1.0%
2 Community Development	2,703,955	2,351,472	1,888,912	(462,560)	-19.7%
3 Other	846,739	1,755,589	1,552,229	(203,360)	-11.6%
4 Non-Departmental	1,542,829	2,466,436	2,380,556	(85,880)	-3.5%
Total	35,483,350	37,923,184	37,400,373	(522,811)	-1.4%

1 Includes District Courts, Justice Courts, CASA, Constable, Juvenile Probation/Detention, Court Computer, & Public Defender.

2 Includes Weed Control, Animal Care Services, and Emergency Mgmt.

3 Includes non-operating items (transfers out, contingency).

4 Includes Community Development and Public Works.

General Fund Revenue Detail

Revenue Category	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Property Taxes					
Ad Valorem Taxes	11,689,924	12,848,000	13,755,655	907,655	7.1%
Tax Penalties & Interest	311,527	235,000	300,000	65,000	27.7%
Total Taxes	12,001,451	13,083,000	14,055,655	972,655	7.4%
State Consolidated Tax	12,983,591	13,370,000	11,840,000	(1,530,000)	-11.4%
Licenses & Permits					
Liquor License	181,595	177,000	177,000	-	0.0%
Work Permits	14,715	15,000	12,000	(3,000)	-20.0%
Building Permits	1,010,338	1,150,000	480,000	(670,000)	-58.3%
Marriage License	44,226	50,000	40,000	(10,000)	-20.0%
Animal License	28,093	25,000	25,000	-	0.0%
School Residential Const Priviledge Tax	2,345	3,000	1,000	(2,000)	-66.7%
Utility Operator Fee/Business License Tax	559,740	1,200,000	1,700,000	500,000	41.7%
Franchise Fees	985,620	925,000	934,000	9,000	1.0%
Miscellaneous	30,225	30,000	30,000	-	0.0%
Total Licenses & Permits	2,856,896	3,575,000	3,399,000	(176,000)	-4.9%
Local Gaming					
NRS County Gaming License	723,936	750,000	700,000	(50,000)	-6.7%
Gaming Table Tax	153,686	165,000	150,000	(15,000)	-9.1%
Local County Gaming License	339,148	380,000	300,000	(80,000)	-21.1%
Gaming Total	1,216,770	1,295,000	1,150,000	(145,000)	-11.2%
Intergovernmental					
Federal Pay in Lieu of Tax	367,132	370,000	628,665	258,665	69.9%
Title IV - URESA	259,733	250,000	230,000	(20,000)	-8.0%
Other Federal Revenue	44,061	-	-	-	n/a
Federal Grants	468,978	425,430	292,000	(133,430)	-31.4%
State Grants	38,331	55,785	18,785	(37,000)	-66.3%
Tri-Net Task Force Grant	80,790	60,000	161,200	101,200	168.7%
Miscellaneous	13,223	100,000	10,000	(90,000)	-90.0%
Total Intergovernmental	1,272,249	1,261,215	1,340,650	79,435	6.3%

General Fund Revenue Detail (continued)

Department	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
General Government					
County Commissioners	373,171	387,903	372,876	(15,027)	-3.87%
County Manager	477,440	466,007	380,162	(85,845)	-18.42%
Project Management	-	-	90,753	90,753	n/a
Assessor	946,465	872,855	736,012	(136,843)	-15.68%
GIS Dept. 152	229,037	252,796	254,183	1,387	0.55%
Comptroller	943,111	1,021,946	922,899	(99,047)	-9.69%
Recorder	523,052	478,551	431,242	(47,309)	-9.89%
County Clerk	318,006	354,375	340,227	(14,148)	-3.99%
Clerk Elections	64,265	129,200	129,200	-	0.00%
Tahoe DMV	266,901	275,947	282,656	6,709	2.43%
Treasurer	500,374	549,676	384,301	(165,375)	-30.09%
Warehouse	10,136	-	-	-	n/a
Communications	360,124	379,176	598,124	218,948	57.74%
General Services	1,327,346	1,280,315	1,820,051	539,736	42.16%
Information Systems	812,607	878,827	1,119,987	241,160	27.44%
Purchasing	32,865	-	-	-	n/a
Human Resources	516,667	550,920	509,727	(41,193)	-7.48%
Record's Management	132,423	144,596	138,118	(6,478)	-4.48%
Facilities Operation	812,695	-	-	-	n/a
Total	8,646,685	8,023,090	8,510,518	487,428	6.08%
Sheriff					
Sheriff Admin	607,118	629,706	644,166	14,460	2.30%
Admin Services	1,829,901	1,538,623	1,259,817	(278,806)	-18.12%
Records	359,014	454,553	423,194	(31,359)	-6.90%
Jail	3,970,099	3,726,416	3,624,710	(101,706)	-2.73%
COPs	100,049	110,320	112,832	2,512	2.28%
Gen'l Investigation	1,635,367	1,735,048	1,667,021	(68,027)	-3.92%
Patrol/Traffic	332,957	604,339	446,526	(157,813)	-26.11%
Vehicle Maintenance	558,838	465,000	586,269	121,269	26.08%
Coroner	68,823	52,500	52,500	-	0.00%
Operations/Patrol	4,030,900	5,253,485	5,453,223	199,738	3.80%
Tri Net	140,343	152,864	161,161	8,297	5.43%
Bailiff	109,706	113,087	112,651	(436)	-0.39%
Total	13,743,116	14,835,941	14,544,070	(291,871)	-1.97%
District Attorney					
District Attorney	2,039,133	2,234,287	2,261,646	27,359	1.22%
D. A. Child Support	336,004	365,390	310,266	(55,124)	-15.09%
Total	2,375,138	2,599,677	2,571,912	(27,765)	-1.07%

General Fund Expenditure Detail

Department	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
General Government					
County Commissioners	373,171	387,903	372,876	(15,027)	-3.87%
County Manager	477,440	466,007	380,162	(85,845)	-18.42%
Project Management	-	-	90,753	90,753	n/a
Assessor	946,465	872,855	736,012	(136,843)	-15.68%
GIS Dept. 152	229,037	252,796	254,183	1,387	0.55%
Comptroller	943,111	1,021,946	922,899	(99,047)	-9.69%
Recorder	523,052	478,551	431,242	(47,309)	-9.89%
County Clerk	318,006	354,375	340,227	(14,148)	-3.99%
Clerk Elections	64,265	129,200	129,200	-	0.00%
Tahoe DMV	266,901	275,947	282,656	6,709	2.43%
Treasurer	500,374	549,676	384,301	(165,375)	-30.09%
Warehouse	10,136	-	-	-	n/a
Communications	360,124	379,176	598,124	218,948	57.74%
General Services	1,327,346	1,280,315	1,820,051	539,736	42.16%
Information Systems	812,607	878,827	1,119,987	241,160	27.44%
Purchasing	32,865	-	-	-	n/a
Human Resources	516,667	550,920	509,727	(41,193)	-7.48%
Record's Management	132,423	144,596	138,118	(6,478)	-4.48%
Facilities Operation	812,695	-	-	-	n/a
Total	8,646,685	8,023,090	8,510,518	487,428	6.08%
Sheriff					
Sheriff Admin	607,118	629,706	644,166	14,460	2.30%
Admin Services	1,829,901	1,538,623	1,259,817	(278,806)	-18.12%
Records	359,014	454,553	423,194	(31,359)	-6.90%
Jail	3,970,099	3,726,416	3,624,710	(101,706)	-2.73%
COPs	100,049	110,320	112,832	2,512	2.28%
Gen'l Investigation	1,635,367	1,735,048	1,667,021	(68,027)	-3.92%
Patrol/Traffic	332,957	604,339	446,526	(157,813)	-26.11%
Vehicle Maintenance	558,838	465,000	586,269	121,269	26.08%
Coroner	68,823	52,500	52,500	-	0.00%
Operations/Patrol	4,030,900	5,253,485	5,453,223	199,738	3.80%
Tri Net	140,343	152,864	161,161	8,297	5.43%
Bailiff	109,706	113,087	112,651	(436)	-0.39%
Total	13,743,116	14,835,941	14,544,070	(291,871)	-1.97%
District Attorney					
District Attorney	2,039,133	2,234,287	2,261,646	27,359	1.22%
D. A. Child Support	336,004	365,390	310,266	(55,124)	-15.09%
Total	2,375,138	2,599,677	2,571,912	(27,765)	-1.07%

General Fund Expenditure Detail (continued)

Department	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Judicial					
Court Clerks	351,843	361,405	365,642	4,237	1.17%
District Court I	307,625	233,522	229,653	(3,869)	-1.66%
District Court II	255,257	269,663	264,899	(4,764)	-1.77%
C.A.S.A.	82,162	99,338	96,099	(3,239)	-3.26%
Public Defender	484,970	687,500	687,500	-	0.00%
Juvenile Probation	1,054,373	1,116,232	1,147,320	31,088	2.79%
Juvenile Detention	775,541	832,812	812,429	(20,383)	-2.45%
Court Computer	264,669	289,073	290,887	1,814	0.63%
E. F. Justice Court	578,885	593,562	627,777	34,215	5.76%
Tahoe Justice Court	520,087	536,107	511,852	(24,255)	-4.52%
Security	90,793	133,274	129,701	(3,573)	-2.68%
Alternative Sentencing	571,694	434,518	498,785	64,267	14.79%
E. F. Constable	135,812	150,422	148,412	(2,010)	-1.34%
Tahoe Constable	111,702	153,551	141,220	(12,331)	-8.03%
Grand Jury	39,477	-	-	-	n/a
Total	5,624,889	5,890,979	5,952,176	61,197	1.04%
Community Development					
Administration	447,093	481,138	479,505	(1,633)	-0.34%
Building	659,017	609,349	452,202	(157,147)	-25.79%
Planning	669,774	562,528	424,852	(137,676)	-24.47%
Engineering	928,072	698,457	532,353	(166,104)	-23.78%
Total	2,703,955	2,351,472	1,888,912	(460,927)	-19.60%
Public Works					
Bldg & Fleet Services	46,817	955,710	942,548	(13,162)	-1.38%
Engineering	13,871	84,064	30,815	(53,249)	-63.34%
Total	60,687	1,039,774	973,363	(66,411)	-6.39%
Miscellaneous					
Animal Control	335,450	281,587	231,806	(49,781)	-17.68%
Emergency Operations	134,848	76,436	-	(76,436)	-100.00%
Weed Control	315,754	357,792	347,060	(10,732)	-3.00%
Total	786,052	715,815	578,866	(136,949)	-19.13%
Total Operating	33,940,522	35,456,748	35,019,817	(435,298)	-1.23%
Non-Operating:					
Transfers Out	1,542,829	1,410,532	1,332,085	(78,447)	-5.56%
Contingency	-	1,055,904	1,048,471	(7,433)	-0.70%
Total	1,542,829	2,466,436	2,380,556	(85,880)	0.00%
Total Operating Expenditures	35,483,350	37,923,184	37,400,373	(521,178)	-1.37%
Ending Fund Balance/Rsvs					
Fund Balance	2,849,628	2,921,334	2,900,769	(20,565)	-0.70%
Redevelopment Reserves	2,850,000	2,850,000	2,850,000	-	0.00%
Operating Reserves	2,311,320	3,036,426	-	(3,036,426)	-100.00%
Total Ending Fund Bal/Rsvs	8,010,948	8,807,760	5,750,769	(3,056,991)	0.00%
Total Requirements	43,494,298	46,730,944	43,151,142	(3,578,169)	-7.66%

1 These Non-Operating expenditures and Fund Balance/Rsvs are accounted for in Non-Departmental (a General Government dept).

2 Financial policy to maintain a minimum fund balance of 8.3% of operating expenditures.

3 Required reserves for loan to the Redevelopment Agency. Amount shown represents an account receivable, not a cash balance.

4 Represents the planned carry-forward of reserves from prior year's greater than anticipated ending fund balance.

Special Revenue Funds

These funds account for proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

All Special Revenue Funds

All Special Revenue Funds	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	13,769,823	9,084,663	8,443,070	(641,593)	-7.1%
Current Revenue					
Property Taxes	4,300,501	4,703,316	5,002,550	299,234	6.4%
Room Taxes	6,278,962	6,475,838	5,981,570	(494,268)	-7.6%
Other Taxes (Gas/Road/Res.Constr)	1,368,091	1,402,799	1,264,738	(138,061)	-9.8%
Sales Taxes (P.A.L.S.)	1,706,741	1,900,000	1,509,807	(390,193)	-20.5%
Licenses & Permits	432,780	412,000	427,000	15,000	3.6%
Intergovernmental	5,713,746	5,044,996	6,083,550	1,038,554	20.6%
Charges for Service	2,508,135	2,608,843	2,296,811	(312,032)	-12.0%
Fines & Forfeitures	70,011	69,000	64,000	(5,000)	-7.2%
Miscellaneous	1,713,733	1,252,274	1,133,332	(118,942)	-9.5%
Transfers In	1,656,674	1,626,201	1,235,585	(390,616)	-24.0%
Other Financing Sources	66,737	3,000	3,000	-	0.0%
Total Current Revenue	25,816,109	25,498,267	25,001,943	(496,324)	-1.9%
Total Resources	39,585,932	34,582,930	33,445,013	(1,137,917)	-3.3%
Requirements					
Operating					
Personnel Services	10,779,033	11,252,657	10,646,732	(605,925)	-5.4%
Services & Supplies	12,596,004	12,630,590	11,924,561	(706,029)	-5.6%
Capital Outlay	340,237	89,751	177,642	87,891	97.9%
Other	41,014	27,403	32,332	4,929	18.0%
Total Operating	23,756,289	24,000,401	22,781,267	(1,219,134)	-5.1%
Non-Operating					
Capital Projects	1,753,876	4,339,378	4,995,066	655,688	15.1%
Transfers Out	1,159,752	954,054	668,301	(285,753)	-30.0%
Contingency	-	399,340	357,700	(41,640)	-10.4%
Total Non-Operating	2,913,627	5,692,772	6,021,067	328,295	5.8%
Total Requirements	26,669,916	29,693,173	28,802,334	(890,839)	-3.0%
Ending Fund Balance/Reserves	12,916,016	4,889,757	4,642,679	(247,078)	-5.1%

Stabilization Fund

The Stabilization Fund was established in FY 98-99 to set aside funds in case the County falls short of the total anticipated revenue in the General Fund. The fund is authorized by Nevada revised statutes (NRS 354.6115).

Stabilization Fund	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	257,983	265,983	302,198	36,215	13.6%
Current Revenue					
Miscellaneous	9,215	10,000	6,500	(3,500)	-35.0%
Total Current Revenue	9,215	10,000	6,500	(3,500)	-35.0%
Total Resources	267,198	275,983	308,698	32,715	11.9%
Requirements					
Operating	-	-	-	-	n/a
Non-Operating	-	-	-	-	n/a
Total Requirements	-	-	-	-	n/a
Ending Fund Balance/Reserves	267,198	275,983	308,698	32,715	11.9%

Nevada Cooperative Extension Fund

The Cooperative Extension Fund is used to account for activities undertaken in the County by the UNR Agriculture Extension Office. This function is a community outreach education and research program working in conjunction with the University of Nevada and is authorized by NRS 549.020. The director is a State employee working through the University of Nevada, Reno. Other employees and operating expenses are provided under the County's direction. Revenues are received from a dedicated Ad Valorem property tax rate of \$0.01.

UNR Cooperative Extension	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	154,482	139,178	171,110	31,932	22.9%
Current Revenue					
Property Tax	248,207	264,101	272,782	8,681	3.3%
Intergovernmental	37	-	-	-	n/a
Miscellaneous	7,551	5,000	4,500	(500)	-10.0%
Total Current Revenue	255,795	269,101	277,282	8,181	3.0%
Total Resources	410,277	408,279	448,392	40,113	9.8%
Requirements					
Operating					
Personnel Services	102,522	111,497	109,076	(2,421)	-2.2%
Services & Supplies	124,265	145,206	160,130	14,924	10.3%
Total Operating	226,787	256,703	269,206	12,503	4.9%
Non-Operating					
Capital Projects	-	72,569	98,529	25,960	35.8%
Contingency	-	7,701	8,076	375	4.9%
Total Non-Operating	-	80,270	106,605	26,335	32.8%
Total Requirements	226,787	336,973	375,811	38,838	11.5%
Ending Fund Balance/Reserves	183,490	71,306	72,581	1,275	1.8%
Expenditures by Major Function/Department					
UNR Cooperative Extension	226,787	336,973	375,811	38,838	11.5%

Airport Fund

The Airport Fund was created to account for Minden-Tahoe Airport activities. The airport receives funding from various fees for services rendered, lease payments for hangars and land, Federal and State grants, and jet fuel tax.

Airport	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	815,360	661,252	486,451	(174,801)	-26.4%
Current Revenue					
Intergovernmental	1,067,259	10,000	7,500	(2,500)	-25.0%
Charges for Service	92,802	56,200	47,200	(9,000)	-16.0%
Miscellaneous	872,008	766,500	762,500	(4,000)	-0.5%
Other Financing Sources	997	-	-	-	n/a
Total Current Revenue	2,033,066	832,700	817,200	(15,500)	-1.9%
Total Resources	2,848,426	1,493,952	1,303,651	(190,301)	-12.7%
Requirements					
Operating					
Personnel Services	453,026	460,380	521,857	61,477	13.4%
Services & Supplies	304,187	245,121	208,963	(36,158)	-14.8%
Capital Outlay	-	20,000	10,000	(10,000)	-50.0%
Total Operating	757,213	725,501	740,820	15,319	2.1%
Non-Operating					
Capital Projects	1,216,255	679,467	480,248	(199,219)	-29.3%
Contingency	-	23,624	21,925	(1,699)	-7.2%
Total Non-Operating	1,216,255	703,091	502,173	(200,918)	-28.6%
Total Requirements	1,973,467	1,428,592	1,242,993	(185,599)	-13.0%
Ending Fund Balance/Reserves	874,959	65,360	60,658	(4,702)	-7.2%
Expenditures by Major Function/Department					
Minden-Tahoe Airport	1,973,467	1,428,592	1,242,993	(185,599)	-13.0%

Douglas County Water District Fund

The Douglas County Water District Fund is used to enhance water quality and to ensure adequate water resources in the county. Up until FY 96-97, revenues were received from a dedicated Ad Valorem property tax levy. Interest earnings are the only new revenue source for FY 09-10.

Douglas County Water District	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	219,871	210,034	111,902	(98,132)	-46.7%
Current Revenue					
Property Tax	1	-	-	-	n/a
Intergovernmental	3,103	-	-	-	n/a
Miscellaneous	22,166	15,000	11,000	(4,000)	-26.7%
Total Current Revenue	25,270	15,000	11,000	(4,000)	-26.7%
Total Resources	245,141	225,034	122,902	(102,132)	-45.4%
Requirements					
Operating					
Personnel Services	-	-	20,519	20,519	n/a
Services & Supplies	22,359	12,750	22,750	10,000	78.4%
Total Operating	22,359	12,750	43,269	30,519	239.4%
Non-Operating					
Capital Projects	-	210,843	74,744	(136,099)	-64.5%
Transfers Out	110,084	-	-	-	n/a
Contingency	-	383	1,298	915	238.9%
Total Non-Operating	110,084	211,226	76,042	(135,184)	-64.0%
Total Requirements	132,443	223,976	119,311	(104,665)	-46.7%
Ending Fund Balance/Reserves	112,698	1,058	3,591	2,533	239.4%
Expenditures by Major Function/Department					
Public Works (Utilities)	132,443	223,976	119,311	(104,665)	-46.7%

Solid Waste Management Fund

The Solid Waste Management Fund accounts for activities associated with the closure of the landfill, ongoing monitoring and other waste management activities. Landfill closure activities are funded from past disposal surcharges. The fund accounts for revenues from disposal franchise fees and associated expenditures for general operations.

Solid Waste Management	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	1,492,074	1,510,702	1,574,145	63,443	4.2%
Current Revenue					
Licenses & Permits	432,780	412,000	427,000	15,000	3.6%
Miscellaneous	102,864	90,000	80,000	(10,000)	-11.1%
Total Current Revenue	535,643	502,000	507,000	(10,000)	1.0%
Total Resources	2,027,717	2,012,702	2,081,145	53,443	3.4%
Requirements					
Operating					
Personnel Services	8,599	24,327	47,405	23,078	94.9%
Services & Supplies	173,860	167,994	190,160	22,166	13.2%
Total Operating	182,459	192,321	237,565	45,244	23.5%
Non-Operating					
Capital Projects	-	1,636,399	1,688,407	52,008	3.2%
Transfers Out	165,542	162,250	128,328	(33,922)	-20.9%
Contingency	-	5,770	7,127	1,357	23.5%
Total Non-Operating	165,542	1,804,419	1,823,862	19,443	1.1%
Total Requirements	348,001	1,996,740	2,061,427	64,687	3.2%
Ending Fund Balance/Reserves	1,679,717	15,962	19,718	(11,244)	23.5%
Expenditures by Major Function/Department					
Community Dev (Utilities)	348,001	1,996,740	2,061,427	64,687	3.2%

State Motor Vehicle Accident Indigent Fund

The State Motor Vehicle Accident Indigent Fund was created under NRS 428.115 through 428.255. Expenditures in the fund may only be for purposes set forth in statute, which is to provide emergency hospital care to indigent persons of the County resulting from a motor vehicle accident. Revenues are received from a dedicated Ad Valorem property tax levy of \$0.015.

St Motor Veh Accident Indigent	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	1,157	-	-	-	n/a
Current Revenue					
Property Tax	373,492	329,247	407,557	78,310	23.8%
Intergovernmental	56	-	-	-	n/a
Miscellaneous	1,769	-	-	-	n/a
Total Current Revenue	375,317	329,247	407,557	78,310	23.8%
Total Resources	376,474	329,247	407,557	78,310	23.8%
Requirements					
Operating					
Services & Supplies	375,229	329,247	407,557	78,310	23.8%
Non-Operating	-	-	-	-	n/a
Total Requirements	375,229	329,247	407,557	78,310	23.8%
Ending Fund Balance/Reserves	1,245	-	-	-	n/a
Expenditures by Major Function/Department					
Community Services (Social Services)	375,229	329,247	407,557	78,310	23.8%

Medical Assistance to Indigents Fund

The Medical Assistance to Indigents Fund is established under NRS 428.275. The fund is used for reimbursement of any unpaid charges for medical care furnished to an indigent person who falls sick in the County. Revenues are received from a dedicated Ad Valorem property tax levy of \$0.10.

Medical Assistance to Indigents	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	3,322,227	2,150,000	2,150,000	-	0.0%
Current Revenue					
Property Tax	1,579,449	1,782,416	1,835,663	53,247	3.0%
Intergovernmental	373	-	-	-	n/a
Miscellaneous	169,817	95,000	95,000	-	0.0%
Total Current Revenue	1,749,639	1,877,416	1,930,663	53,247	2.8%
Total Resources	5,071,866	4,027,416	4,080,663	53,247	1.3%
Requirements					
Operating					
Services & Supplies	1,295,786	1,877,416	1,835,663	(41,753)	-2.2%
Non-Operating					
Transfers Out	-	-	-	-	n/a
Total Requirements	1,295,786	1,877,416	1,835,663	(41,753)	-2.2%
Ending Fund Balance/Reserves	3,776,081	2,150,000	2,245,000	95,000	4.4%
Expenditures by Major Function/Department					
Community Services (Social Services)	1,295,786	1,877,416	1,835,663	(41,753)	-2.2%

Social Services Fund

The Social Services Fund is established under NRS 428. The fund is used to provide general assistance and medical care for indigents who reside in the County. Revenues are received from a dedicated Ad Valorem property tax levy. The FY 09-10 tax rate is \$0.0253.

Social Services	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	993,826	564,292	469,921	(94,371)	-16.7%
Current Revenue					
Property Tax	591,156	611,194	639,087	27,893	4.6%
Intergovernmental	223,993	196,205	278,881	82,676	42.1%
Charges for Service	55,943	-	-	-	n/a
Miscellaneous	37,228	34,892	23,382	(11,510)	-33.0%
Total Current Revenue	908,321	842,291	941,350	99,059	11.8%
Total Resources	1,902,147	1,406,583	1,411,271	4,688	0.3%
Requirements					
Operating					
Personnel Services	437,984	476,169	501,430	25,261	5.3%
Services & Supplies	541,911	802,506	787,001	(15,505)	-1.9%
Total Operating	979,894	1,278,675	1,288,431	9,756	0.8%
Non-Operating					
Capital Projects	4,008	2,089	-	(2,089)	n/a
Contingency	-	32,474	30,659	(1,815)	-5.6%
Transfers Out	3,500	3,500	3,500	-	0.0%
Total Non-Operating	7,508	38,063	34,159	(3,904)	-10.3%
Total Requirements	987,402	1,316,738	1,322,590	5,852	0.4%
Ending Fund Balance/Reserves	914,744	89,845	88,681	(1,164)	-1.3%
Expenditures by Major Function/Department					
Community Services (Social Services)	987,402	1,316,738	1,322,590	5,852	0.4%

Law Library

The Law Library Fund is used to enhance and maintain the County's legal library. The fund is authorized under NRS 380.110. Revenue comes from dedicated judicial clerk fees.

Law Library	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	27,052	24,264	22,279	(1,985)	-8.2%
Current Revenue					
Charges for Service	22,556	23,000	20,000	(3,000)	-13.0%
Miscellaneous	1,021	1,000	600	(400)	-40.0%
Total Current Revenue	23,577	24,000	20,600	(3,400)	-14.2%
Total Resources	50,629	48,264	42,879	(5,385)	-11.2%
Requirements					
Operating					
Services & Supplies	21,150	40,000	9,700	(30,300)	-75.8%
Capital Outlay	-	-	32,083	32,083	n/a
Total Operating	21,150	40,000	41,783	1,783	4.5%
Non-Operating					
Contingency	-	1,200	291	(909)	-75.8%
Total Requirements	21,150	41,200	42,074	874	2.1%
Ending Fund Balance/Reserves	29,480	7,064	805	(6,259)	-88.6%
Expenditures by Major Function/Department					
Ninth Judicial District Court	21,150	41,200	42,074	874	2.1%

Road Maintenance Fund

The Road Operating Fund is used for the maintenance of County roads. Under NRS 365.180, 365.190 and 365.192, a tax levy of \$.0635 per gallon of gas is collected for maintenance purposes. One portion of the tax (\$.0125) is allocated based on a formula, while other portions are based on point of taxable transaction. The revenues may be used for construction of new roads as well as repair or restoration of existing roads, streets, and alleys.

Road Maintenance	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	1,769,557	914,280	822,396	(91,884)	-10.0%
Current Revenue					
Other Taxes (Gas Taxes)	1,199,295	1,222,799	1,139,738	(83,061)	-6.8%
Other Taxes (Road)	168,796	180,000	125,000	(55,000)	-30.6%
Room Tax	80,117	85,000	80,000	(5,000)	-5.9%
Charges for Service	117,923	50,000	60,000	10,000	20.0%
Miscellaneous	47,838	40,000	10,000	(30,000)	-75.0%
Other Financing Sources	58,765	-	-	-	n/a
Total Current Revenue	1,672,734	1,577,799	1,414,738	(163,061)	-10.3%
Total Resources	3,442,291	2,492,079	2,237,134	(254,945)	-10.2%
Requirements					
Operating					
Personnel Services	927,981	980,838	886,293	(94,545)	-9.6%
Services & Supplies	1,424,116	617,574	487,239	(130,335)	-21.1%
Capital Outlay	32,500	-	-	-	n/a
Total Operating	2,384,597	1,598,412	1,373,532	(224,880)	-14.1%
Non-Operating					
Capital Projects	-	713,047	708,393	(4,654)	-0.7%
Contingency	-	47,952	41,206	(6,746)	-14.1%
Total Non-Operating	-	760,999	749,599	(11,400)	-1.5%
Total Requirements	2,384,597	2,359,411	2,123,131	(236,280)	-10.0%
Ending Fund Balance/Reserves	1,057,694	132,668	114,003	(18,665)	-14.1%
Expenditures by Major Function/Department					
Public Works (Road Maintenance)	2,384,597	2,359,411	2,123,131	(236,280)	-10.0%

Room Tax Fund

The Room Tax Fund is used to support chambers of commerce, visitor authorities, road improvements, and specific County programs. The largest revenues come from a 10% room tax levy collected and used as allowed by law and a dedicated \$0.025 sales tax rate. Revenues from activities conducted by departments within the Room Tax Fund are also accounted for in the Fund (i.e., Recreation, Library, and Parks).

Room Tax	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	2,079,494	1,630,859	1,218,478	(412,381)	-25.3%
Current Revenue					
Room Tax	5,621,808	5,795,838	5,355,570	(440,268)	-7.6%
Sales Taxes (P.A.L.S.)	1,706,741	1,900,000	1,509,807	(390,193)	-20.5%
Intergovernmental	11,891	-	-	-	n/a
Charges for Service	1,422,999	1,535,300	1,456,080	(79,220)	-5.2%
Fines & Forfeitures	16,687	20,000	6,000	(14,000)	-70.0%
Miscellaneous	327,271	104,500	79,100	(25,400)	-24.3%
Transfers In	591,500	636,500	636,500	-	0.0%
Other Financing Sources	118	3,000	3,000	-	0.0%
Total Current Revenue	9,699,014	9,995,138	9,046,057	(949,081)	-9.5%
Total Resources	11,778,508	11,625,997	10,264,535	(1,361,462)	-11.7%
Requirements					
Operating					
Personnel Services	3,507,176	3,587,937	3,395,825	(192,112)	-5.4%
Services & Supplies	5,772,717	5,904,715	5,495,336	(409,379)	-6.9%
Capital Outlay	169,625	-	-	-	n/a
Total Operating	9,449,518	9,492,652	8,891,161	(601,491)	-6.3%
Non-Operating					
Capital Projects	78,418	-	-	-	n/a
Transfers Out	607,704	499,679	263,066	(236,613)	-47.4%
Contingency	-	164,180	154,896	(9,284)	-5.7%
Total Non-Operating	686,122	663,859	417,962	(245,897)	-37.0%
Total Requirements	10,135,640	10,156,511	9,309,123	(847,388)	-8.3%
Ending Fund Balance/Reserves	1,642,868	1,469,486	955,412	(514,074)	-35.0%
Expenditures by Major Function/Department					
Community Services (Parks/Rec/Sr Svcs)	4,083,718	4,618,555	3,645,283	(973,272)	-21.1%
Administration/Promotion	4,547,676	4,079,762	3,747,064	(332,698)	-8.2%
Library	1,504,246	1,458,194	1,462,837	4,643	0.3%
Total	10,135,640	10,156,511	8,855,184	(1,301,327)	-12.8%

Tahoe-Douglas Transportation District Fund

The Tahoe-Douglas Transportation District Fund is used to address transportation needs in the Lake Tahoe area. Revenues, primarily from room tax funds, support transportation planning and capital projects.

Tahoe-Douglas Trans Dist	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	1,078,380	185,961	379,385	193,424	104.0%
Current Revenue					
Room Tax	577,037	595,000	546,000	(49,000)	-8.2%
Intergovernmental	98,470	132,010	134,160	2,150	1.6%
Miscellaneous	40,567	30,000	10,000	(20,000)	-66.7%
Total Current Revenue	716,073	757,010	690,160	(66,850)	-8.8%
Total Resources	1,794,453	942,971	1,069,545	126,574	13.4%
Requirements					
Operating					
Personnel Services	31,779	31,636	32,451	815	2.6%
Services & Supplies	462,651	506,859	514,353	7,494	1.5%
Capital Outlay	16,778	-	-	-	n/a
Total Operating	511,209	538,495	546,804	8,309	1.5%
Non-Operating					
Capital Projects	21,516	55,001	187,545	132,544	241.0%
Transfers Out	272,922	288,625	273,407	(15,218)	-5.3%
Contingency	-	16,155	16,404	249	1.5%
Total Non-Operating	294,438	359,781	477,356	117,575	32.7%
Total Requirements	805,647	898,276	1,024,160	125,884	14.0%
Ending Fund Balance/Reserves	988,806	44,695	45,385	690	1.5%
Expenditures by Major Function/Department					
Community Dev (Engineering)	805,647	898,276	1,024,160	125,884	14.0%

Justice Court Administrative Assessments Fund

The Justice Court Administrative Assessments Fund is used to enhance court operations. The fund is authorized under NRS 176.059. Revenues are received from specified court assessments.

Justice Court Admin Assess	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	182,304	7,453	2,813	(4,640)	-62.3%
Current Revenue					
Fines & Forfeitures	53,324	49,000	58,000	9,000	18.4%
Miscellaneous	14,056	14,000	10,000	(4,000)	-28.6%
Total Current Revenue	67,380	63,000	68,000	5,000	7.9%
Total Resources	249,684	70,453	70,813	360	0.5%
Requirements					
Operating					
Personnel Services	47,528	23,515	24,468	953	4.1%
Services & Supplies	7,670	1,374	32,500	31,126	2265.4%
Capital Outlay	50,277	42,751	7,408	(35,343)	-82.7%
Total Operating	105,476	67,640	64,376	(3,264)	-4.8%
Non-Operating					
Capital Projects	26,694	-	-	-	n/a
Contingency	-	747	1,709	962	128.8%
Total Non-Operating	26,694	747	1,709	962	128.8%
Total Requirements	132,169	68,387	66,085	(2,302)	-3.4%
Ending Fund Balance/Reserves	117,514	2,066	4,728	2,662	128.8%
Expenditures by Major Function/Department					
Judicial (Justice Courts)	132,169	68,387	66,085	(2,302)	-3.4%

China Spring Youth Camp Fund

The China Spring Youth Camp Fund accounts for the juvenile correction center operations. Revenues are received from a dedicated Ad Valorem property tax levy and contributions from other counties. The FY 09-10 tax rate is \$0.0032. The Camp receives funding from property tax levies in 16 counties as set by the State, which also authorizes the Camp's budget.

China Spring	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	300,179	250,000	250,000	-	0.0%
Current Revenue					
Property Tax	74,923	79,940	84,103	4,163	5.2%
Intergovernmental	3,397,657	3,440,788	3,440,788	-	0.0%
Charges for Service	4,369	-	1,074	1,074	n/a
Miscellaneous	15,145	16,382	6,000	(10,382)	-63.4%
Transfer In	36,958	31,846	27,935	(3,911)	-12.3%
Other Financing Sources	222	-	-	-	n/a
Total Current Revenue	3,529,275	3,568,956	3,559,900	(9,056)	-0.3%
Total Resources	3,829,454	3,818,956	3,809,900	(9,056)	-0.2%
Requirements					
Operating					
Personnel Services	2,812,207	2,918,563	2,913,423	(5,140)	-0.2%
Services & Supplies	656,600	620,990	614,145	(6,845)	-1.1%
Capital Outlay	-	2,000	-	(2,000)	n/a
Other (Grants)	41,014	27,403	32,332	4,929	18.0%
Total Operating	3,509,821	3,568,956	3,559,900	(9,056)	-0.3%
Total Requirements	3,509,821	3,568,956	3,559,900	(9,056)	-0.3%
Ending Fund Balance/Reserves	319,633	250,000	250,000	-	0.0%
Expenditures by Major Function/Department					
China Spring Youth Camp	3,509,821	3,568,956	3,559,900	(9,056)	-0.3%

Western Nevada Regional Youth Center

The Western Nevada Regional Youth Center (WNRYC) was created in FY01-02 to provide regional detention and drug rehabilitation services for the counties of Douglas, Carson, Churchill, Lyon, and Storey. The counties have a dedicated county-wide property tax rate to provide funding to the center in order to support operations. The amount each county pays is based on a formula of the average of the three most recent years: 35% prior year bed usage and 65% school district enrollment. Prior to FY06-07, revenues collected from the tax rate were passed-through to WNRYC via a Trust & Agency Fund. A Special Revenue fund was created in FY06-07 to better account for the collection and distribution of the tax proceeds. The FY 09-10 tax rate is \$0.05.

WNRYC	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	-	-	-	-	n/a
Current Revenue					
Property Taxes	220,293	381,942	471,167	89,225	23.4%
Intergovernmental	45	-	-	-	n/a
Transfers In	189,894	30,997	-	(30,997)	n/a
Total Current Revenue	410,232	412,939	471,167	58,228	14.1%
Total Resources	410,232	412,939	471,167	58,228	14.1%
Requirements					
Operating					
Services & Supplies	410,232	412,939	417,461	4,522	1.1%
Non-Operating	-	-	-	-	n/a
Total Requirements	410,232	412,939	417,461	4,522	1.1%
Resources less Requirements	-	-	53,706	53,706	n/a

Erosion Control Fund

The Erosion Control Fund was established to account for specific erosion control projects in the Lake Tahoe Basin. The primary funding sources are Federal and State grants. The actual amount spent depends on the approved projects and associated grant funding.

Erosion Control	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	-	-	-	-	n/a
Current Revenue					
Intergovernmental	369,556	702,880	1,757,200	1,054,320	150.0%
Miscellaneous	1,955	-	-	-	n/a
Total Current Revenue	371,510	702,880	1,757,200	1,054,320	150.0%
Total Resources	371,510	702,880	1,757,200	1,054,320	150.0%
Requirements					
Non-Operating					
Capital Projects	371,510	702,880	1,757,200	1,054,320	150.0%
Total Requirements	371,510	702,880	1,757,200	1,054,320	150.0%
Ending Fund Balance/Reserves	-	-	-	-	n/a
Expenditures by Major Function/Department					
Public Works (Utilities)	371,510	702,880	1,757,200	1,054,320	150.0%

911 Emergency Services

The 911 Emergency Services Fund was established by the County for the purpose of providing emergency 911 and non-emergency communications service. Revenues are received from a dedicated, voter approved Ad Valorem property tax levy of \$0.0475 and from charges to the various user agencies.

911 Emergency Services	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	553,328	429,370	274,269	(155,101)	-36.1%
Current Revenue					
Property Tax	1,212,980	1,254,476	1,292,191	37,715	3.0%
Intergovernmental	35	-	-	-	n/a
Charges for Service	430,676	472,543	266,457	(206,086)	-43.6%
Miscellaneous	26,438	20,000	15,000	(5,000)	-25.0%
Transfers In	378,777	414,689	251,150	(163,539)	-39.4%
Other Financing Sources	57	-	-	-	n/a
Total Current Revenue	2,048,962	2,161,708	1,824,798	(336,910)	-15.6%
Total Resources	2,602,290	2,591,078	2,099,067	(492,011)	-19.0%
Requirements					
Operating					
Personnel Services	1,566,543	1,732,437	1,491,094	(241,343)	-13.9%
Services & Supplies	454,764	340,739	220,169	(120,570)	-35.4%
Capital Outlay	32,070	25,000	15,000	(10,000)	-40.0%
Total Operating	2,053,378	2,098,176	1,726,263	(371,913)	-17.7%
Non-Operating					
Capital Projects	35,474	218,633	-	(218,633)	n/a
Contingency	-	62,195	51,338	(10,857)	-17.5%
Total Non-Operating	35,474	280,828	51,338	(229,490)	-81.7%
Total Requirements	2,088,852	2,379,004	1,777,601	(601,403)	-25.3%
Ending Fund Balance/Reserves	513,438	212,074	321,466	109,392	51.6%
Expenditures by Major Function/Department					
911 Emergency Services	2,088,852	2,379,004	1,777,601	(601,403)	-25.3%

911 Surcharge Fund

The 911 Surcharge Fund was established in FY 08-09 pursuant to NRS 244A.7641 through 244A.7647 to account for the charges to telecommunication providers, passed through to their customers. Funds are used to enhance the telephone system for reporting an emergency.

911 Surcharge	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	-	-	13,100	13,100	n/a
Current Revenue					
Charges for Service	14,710	129,600	168,000	38,400	29.6%
Miscellaneous	-	-	750	750	n/a
Total Current Revenue	14,710	129,600	168,750	39,150	30.2%
Total Resources	14,710	129,600	181,850	52,250	40.3%
Requirements					
Operating					
Services & Supplies	-	116,500	160,275	43,775	37.6%
Non-Operating					
Contingency	-	3,495	4,800	1,305	37.3%
Total Requirements	-	119,995	165,075	45,080	37.6%
Ending Fund Balance/Reserves	14,710	9,605	16,775	7,170	74.6%
Expenditures by Major Function/Department					
911 Emergency Services	-	119,995	165,075	45,080	37.6%

Senior Services Program Fund

The Senior Services Program Fund accounts for activities involving the provision of nutritious meals, support services and transportation to residents 60 years of age or older. Revenues are received from Federal grants and donations. The fund is also supported by room taxes via transfers in from the General Fund.

Senior Services	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	522,549	141,035	194,623	53,588	38.0%
Current Revenue					
Intergovernmental	541,315	563,113	465,021	(98,092)	-17.4%
Charges for Service	360,865	342,200	278,000	(64,200)	-18.8%
Miscellaneous	16,825	10,000	19,000	9,000	90.0%
Transfers In (Room Tax/Gen Fund)	459,545	512,169	320,000	(192,169)	-37.5%
Other Financing Sources	6,579	-	-	-	n/a
Total Current Revenue	1,385,130	1,427,482	1,082,021	(345,461)	-24.2%
Total Resources	1,907,679	1,568,517	1,276,644	(291,873)	-18.6%
Requirements					
Operating					
Personnel Services	883,689	905,358	702,891	(202,467)	-22.4%
Services & Supplies	548,508	488,660	361,159	(127,501)	-26.1%
Capital Outlay	38,986	-	113,151	113,151	n/a
Total Operating	1,471,183	1,394,018	1,177,201	(216,817)	-15.6%
Non-Operating					
Capital Projects	-	48,450	-	(48,450)	n/a
Contingency	-	33,464	17,971	(15,493)	-46.3%
Total Non-Operating	-	81,914	17,971	(63,943)	-78.1%
Total Requirements	1,471,183	1,475,932	1,195,172	(280,760)	-19.0%
Ending Fund Balance/Reserves	436,495	92,585	81,472	(11,113)	-12.0%
Expenditures by Major Function/Department					
Community Services (Senior Services)	1,471,183	1,475,932	1,195,172	(280,760)	-19.0%

Proprietary Funds: Internal Service

Internal Service funds account for activities and services performed primarily for other organizational units within the County. Charges are based on recovering costs from the benefiting County units.

All Internal Service Funds

All Internal Service Funds	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Reserves	4,911,310	4,891,814	6,369,282	1,477,468	30.2%
Current Revenue					
Property Tax	248,207	270,044	272,689	2,645	1.0%
Intergovernmental	37	-	-	-	n/a
Charges for Service	3,927,795	4,145,442	3,871,213	(274,229)	-6.6%
Miscellaneous	766,215	533,555	612,180	78,625	14.7%
Transfers In (General Fund)	41,853	-	-	-	n/a
Other Financing Sources	-	-	19,500	19,500	n/a
Depreciation	-	126,000	122,000	(4,000)	-3.2%
Total Current Revenue	4,984,108	5,075,041	4,897,582	(177,459)	-3.5%
Total Resources	9,895,418	9,966,855	11,266,864	1,300,009	13.0%
Requirements					
Operating					
Personnel Services	588,446	560,443	631,066	70,623	12.6%
Services & Supplies	3,903,851	3,946,374	3,736,370	(210,004)	-5.3%
Capital Outlay	-	296,020	159,934	(136,086)	-46.0%
Other	11,315	-	-	-	n/a
Total Operating	4,503,613	4,802,837	4,527,370	(275,467)	-5.7%
Non-Operating					
Transfers Out	46,617	-	-	-	n/a
Depreciation	115,693	126,000	122,000	(4,000)	-3.2%
Total Non-Operating	162,310	126,000	122,000	(4,000)	-3.2%
Total Requirements	4,665,922	4,928,837	4,649,370	(279,467)	-5.7%
Ending Reserves	5,229,495	5,038,018	6,617,494	1,579,476	31.4%

Self Insurance Fund

The Self Insurance Fund was established by the County to manage and adequately fund the County's various insurance needs. Insurance premiums, deductibles and related expenses are paid from the fund. Revenues are received from a dedicated Ad Valorem property tax levy of \$0.01 and charges to operating departments.

Self Insurance	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Reserves	3,135,337	3,047,076	4,595,401	1,548,325	50.8%
Current Revenue					
Property Tax	248,207	270,044	272,689	2,645	1.0%
Intergovernmental	37	-	-	-	n/a
Charges for Service	2,632,554	2,918,271	2,650,041	(268,230)	-9.2%
Miscellaneous	240,125	75,000	95,000	20,000	26.7%
Total Current Revenue	3,120,923	3,263,315	3,017,730	(245,585)	-7.5%
Total Resources	6,256,260	6,310,391	7,613,131	1,302,740	20.6%
Requirements					
Operating					
Personnel Services	70,991	77,032	96,722	19,690	25.6%
Services & Supplies	2,838,379	2,920,973	2,600,251	(320,722)	-11.0%
Total Operating	2,909,370	2,998,005	2,696,973	(301,032)	-10.0%
Non-Operating					
Transfers Out	46,617	-	-	-	n/a
Total Requirements	2,955,986	2,998,005	2,696,973	(301,032)	-10.0%
Ending Reserves	3,300,274	3,312,386	4,916,158	1,603,772	48.4%
Expenditures by Major Function/Department					
Admin Services (Human Resources)	2,955,986	2,998,005	2,696,973	(301,032)	-10.0%

Dental Insurance Fund

The Dental Insurance Fund is used to provide financing for the County's dental program. Revenues were received from premium charges to departments for the County paid portion and to individuals for employee contributions.

Self Insurance - Dental	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Reserves	713,591	758,591	703,135	(55,456)	-7.3%
Current Revenue					
Miscellaneous	461,513	409,375	468,000	58,625	14.3%
Total Resources	1,175,104	1,167,966	1,171,135	3,169	0.3%
Requirements					
Operating					
Services & Supplies	471,968	409,375	463,000	53,625	13.1%
Total Requirements	471,968	409,375	463,000	53,625	13.1%
Ending Reserves	703,136	758,591	708,135	(50,456)	-6.7%
Expenditures by Major Function/Department					
Admin Services (Human Resources)	471,968	409,375	463,000	53,625	13.1%

Motor Pool/Vehicle Maintenance Fund

The Motor Pool/Vehicle Maintenance Fund accounts for the provision and maintenance of County vehicles. Revenues are received through departmental charges. The fund is designed to be self-supporting.

Motor Pool/Vehicle Maint	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Reserves	1,062,382	1,086,147	1,070,746	(15,401)	-1.4%
Current Revenue					
Charges for Service	1,295,241	1,227,171	1,221,172	(5,999)	-0.5%
Miscellaneous	64,578	49,180	49,180	-	0.0%
Transfers In	41,853	-	-	-	n/a
Other Financing Sources	-	-	19,500	19,500	n/a
Depreciation	-	126,000	122,000	(4,000)	-3.2%
Total Current Revenue	1,401,672	1,402,351	1,411,852	9,501	0.7%
Total Resources	2,464,054	2,488,498	2,482,598	(5,900)	-0.2%
Requirements					
Operating					
Personnel Services	517,455	483,411	534,344	50,933	10.5%
Services & Supplies	593,505	616,026	673,119	57,093	9.3%
Capital Outlay	-	296,020	159,934	(136,086)	-46.0%
Other	11,315	-	-	-	n/a
Total Operating	1,122,275	1,395,457	1,367,397	(28,060)	-2.0%
Non-Operating					
Depreciation	115,693	126,000	122,000	(4,000)	-3.2%
Total Requirements	1,237,968	1,521,457	1,489,397	(32,060)	-2.1%
Ending Reserves	1,226,086	967,041	993,201	26,160	2.7%
Expenditures by Major Function/Department					
Public Works (Fleet Services)	1,237,968	1,521,457	1,489,397	(32,060)	-2.1%

Proprietary Funds: Enterprise

Enterprise funds account for operations that are financed and conducted similar to private businesses. Expenses for providing goods and services (including depreciation of assets) are covered on a continuing basis primarily through user charges. Water and sewer utilities comprise the Enterprise funds within the County.

All Enterprise Funds

All Enterprise Funds	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Reserves	14,175,583	7,389,761	8,694,082	1,304,321	17.7%
Current Revenue					
Intergovernmental	697,485	-	-	-	n/a
Charges for Service	3,797,657	3,708,250	3,690,750	(17,500)	-0.5%
Miscellaneous	2,183,518	644,600	235,100	(409,500)	-63.5%
Transfers In	110,084	-	-	-	n/a
Other Financing Sources	607,993	-	2,295,000	2,295,000	n/a
Depreciation	-	1,577,807	1,578,308	501	0.0%
Total Current Revenue	7,396,737	5,930,657	7,799,158	1,868,501	31.5%
Total Resources	21,572,320	13,320,418	16,493,240	3,172,822	23.8%
Requirements					
Operating					
Personnel Services	1,105,838	1,288,631	1,350,394	61,763	4.8%
Services & Supplies	1,743,199	1,359,677	1,819,538	459,861	33.8%
Other	248,358	-	-	-	n/a
Total Operating	3,097,396	2,648,308	3,169,932	521,624	19.7%
Non-Operating					
Capital Projects	-	-	2,808,125	2,808,125	n/a
Debt Service	805,622	2,009,383	1,940,364	(69,019)	-3.4%
Transfers Out	41,853	-	-	-	n/a
Depreciation	1,548,357	1,577,807	1,578,308	501	0.0%
Total Non-Operating	2,395,833	3,587,190	6,326,797	2,739,607	76.4%
Total Requirements	5,493,229	6,235,498	9,496,729	3,261,231	52.3%
Ending Reserves	16,079,091	7,084,920	6,996,511	(88,409)	-1.2%

Douglas County Water Utility Fund

The Douglas County Water Utility Fund is used to account for water activities performed by the County. The fund is financed through user charges.

Douglas County Water Utility	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Reserves	907,981	236,344	477,306	240,962	102.0%
Current Revenue					
Charges for Service	70,809	62,750	61,250	(1,500)	-2.4%
Miscellaneous	28,403	10,500	7,500	(3,000)	-28.6%
Transfer In	8,206	-	-	-	n/a
Depreciation	-	30,291	30,291	-	0.0%
Total Current Revenue	107,418	103,541	99,041	(4,500)	-4.3%
Total Resources	1,015,399	339,885	576,347	236,462	69.6%
Requirements					
Operating					
Personnel Services	17,552	5,153	66,771	61,618	1195.8%
Services & Supplies	40,509	25,441	24,590	(851)	-3.3%
Total Operating	58,061	30,594	91,361	60,767	198.6%
Non-Operating					
Debt Service	17,594	33,785	33,679	(106)	-0.3%
Depreciation	29,666	30,291	30,291	-	0.0%
Total Non-Operating	47,260	64,076	63,970	(106)	-0.2%
Total Requirements	105,322	94,670	155,331	60,661	64.1%
Ending Reserves	910,077	245,215	421,016	175,801	71.7%
Expenditures by Major Function/Department					
Public Works (Utilities)	105,322	94,670	155,331	60,661	64.1%

Water District Funds

There are seven separate, smaller water systems operated in the County. Each system is accounted for separately and is funded by user charges. The districts are: Ridgeview, West Valley, East Valley, Zephyr, Cave Rock, Skyland and Foothill.

Ridgeview Water Utility District

Ridgeview Water	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Reserves	20,694	82,762	60,026	(22,736)	-27.5%
Current Revenue					
Charges for Service	10,000	-	-	-	n/a
Miscellaneous	64,670	1,000	500	(500)	-50.0%
Total Current Revenue	74,670	1,000	500	(500)	-50.0%
Total Resources	95,364	83,762	60,526	(23,236)	-27.7%
Requirements					
Operating					
Services & Supplies	9	20	123	103	515.0%
Non-Operating					
Debt Service	3,062	11,908	11,804	(104)	-0.9%
Total Requirements	3,071	11,928	11,927	(1)	0.0%
Ending Reserves	92,293	71,834	48,599	(23,235)	-32.3%
Expenditures by Major Function/Department					
Public Works (Utilities)	3,071	11,928	11,927	(1)	0.0%

Zephyr Water Utility District

Zephyr Water	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Reserves	216,391	280,075	353,325	73,250	26.2%
Current Revenue					
Charges for Service	424,032	430,000	420,000	(10,000)	-2.3%
Miscellaneous	24,357	8,000	5,000	(3,000)	-37.5%
Depreciation	-	221,153	229,154	8,001	3.6%
Total Current Revenue	448,389	659,153	654,154	(4,999)	-0.8%
Total Resources	664,780	939,228	1,007,479	68,251	7.3%
Requirements					
Operating					
Personnel Services	74,390	70,305	161,899	91,594	130.3%
Services & Supplies	171,446	124,624	120,946	(3,678)	-3.0%
Total Operating	245,835	194,929	282,845	87,916	45.1%
Non-Operating					
Debt Service	42,046	125,256	124,579	(677)	-0.5%
Depreciation	223,102	221,153	229,154	8,001	3.6%
Total Non-Operating	265,148	346,409	353,733	7,324	2.1%
Total Requirements	510,983	541,338	636,578	95,240	17.6%
Ending Reserves	153,798	397,890	370,901	(26,989)	-6.8%
Expenditures by Major Function/Department					
Public Works (Utilities)	510,983	541,338	636,578	95,240	17.6%

West Valley Water Utility District

West Valley Water	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Reserves	696,892	357,595	378,354	20,759	5.8%
Current Revenue					
Intergovernmental	90,000	-	-	-	n/a
Charges for Service	251,461	216,000	216,000	-	0.0%
Miscellaneous	21,148	10,000	7,000	(3,000)	-30.0%
Other Financing Sources	506,115	-	-	-	n/a
Depreciation	-	85,112	90,112	5,000	5.9%
Total Current Revenue	868,723	311,112	313,112	2,000	0.6%
Total Resources	1,565,615	668,707	691,466	22,759	3.4%
Requirements					
Operating					
Personnel Services	81,569	78,230	171,258	93,028	118.9%
Services & Supplies	165,259	126,177	128,967	2,790	2.2%
Other	2,486	-	-	-	n/a
Total Operating	249,314	204,407	300,225	95,818	46.9%
Non-Operating					
Debt Service	1,152	2,984	3,005	21	0.7%
Depreciation	88,614	85,112	90,112	5,000	5.9%
Total Non-Operating	89,766	88,096	93,117	5,021	5.7%
Total Requirements	339,080	292,503	393,342	100,839	34.5%
Ending Reserves	1,226,536	376,204	298,124	(78,080)	-20.8%
Expenditures by Major Function/Department					
Public Works (Utilities)	339,080	292,503	393,342	100,839	34.5%

East Valley Water Utility District

East Valley Water	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Reserves	3,163,085	2,077,332	2,734,265	656,933	31.6%
Current Revenue					
Charges for Service	982,001	981,000	965,000	(16,000)	-1.6%
Miscellaneous	239,767	175,000	75,000	(100,000)	-57.1%
Depreciation	-	347,679	380,679	33,000	9.5%
Total Current Revenue	1,221,768	1,503,679	1,420,679	(83,000)	-5.5%
Total Resources	4,384,853	3,581,011	4,154,944	573,933	16.0%
Requirements					
Operating					
Personnel Services	399,959	551,333	191,887	(359,446)	-65.2%
Services & Supplies	367,661	312,464	536,963	224,499	71.8%
Other	6,195	-	-	-	n/a
Total Operating	773,815	863,797	728,850	(134,947)	-15.6%
Non-Operating					
Debt Service	266,108	614,298	616,996	2,698	0.4%
Depreciation	372,379	347,679	380,679	33,000	9.5%
Total Non-Operating	638,487	961,977	997,675	35,698	3.7%
Total Requirements	1,412,302	1,825,774	1,726,525	(99,249)	-5.4%
Ending Reserves	2,972,551	1,755,237	2,428,419	673,182	38.4%
Expenditures by Major Function/Department					
Public Works (Utilities)	1,412,302	1,825,774	1,726,525	(99,249)	-5.4%

Cave Rock Water Utility District

Cave Rock Water	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Reserves	512,890	251,689	468,427	216,738	86.1%
Current Revenue					
Intergovernmental	382,728	-	-	-	n/a
Charges for Service	512,763	501,000	501,000	-	0.0%
Miscellaneous	52,006	25,600	24,600	(1,000)	-3.9%
Other Financing Sources	-	-	2,295,000	2,295,000	n/a
Depreciation	-	157,864	155,864	(2,000)	-1.3%
Total Current Revenue	947,497	684,464	2,976,464	2,292,000	334.9%
Total Resources	1,460,387	936,153	3,444,891	2,508,738	268.0%
Requirements					
Operating					
Personnel Services	72,817	71,198	182,787	111,589	156.7%
Services & Supplies	171,919	167,032	181,841	14,809	8.9%
Other	192	-	-	-	n/a
Total Operating	244,928	238,230	364,628	126,398	53.1%
Non-Operating					
Capital Projects	-	-	2,295,000	2,295,000	n/a
Debt Service	83,587	167,873	203,852	35,979	21.4%
Depreciation	154,838	157,864	155,864	(2,000)	-1.3%
Total Non-Operating	238,425	325,737	2,654,716	2,328,979	715.0%
Total Requirements	483,353	563,967	3,019,344	2,455,377	435.4%
Ending Reserves	977,034	372,186	425,547	53,361	14.3%
Expenditures by Major Function/Department					
Public Works (Utilities)	483,353	563,967	3,019,344	2,455,377	435.4%

Skyland Water Utility District

Skyland Water	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Reserves	217,228	228,585	238,805	10,220	4.5%
Current Revenue					
Charges for Service	263,197	260,500	260,500	-	0.0%
Miscellaneous	9,049	7,000	3,000	(4,000)	-57.1%
Depreciation	-	95,586	94,586	(1,000)	-1.0%
Total Current Revenue	272,246	363,086	358,086	(5,000)	-1.4%
Total Resources	489,474	591,671	596,891	5,220	0.9%
Requirements					
Operating					
Personnel Services	71,701	70,851	117,862	47,011	66.4%
Services & Supplies	80,624	84,902	101,482	16,580	19.5%
Other	192	-	-	-	n/a
Total Operating	152,518	155,753	219,344	63,591	40.8%
Non-Operating					
Debt Service	24,741	103,059	101,793	(1,266)	-1.2%
Depreciation	93,010	95,586	94,586	(1,000)	-1.0%
Total Non-Operating	117,752	198,645	196,379	(2,266)	-1.1%
Total Requirements	270,269	354,398	415,723	61,325	17.3%
Ending Reserves	219,205	237,273	181,168	(56,105)	-23.6%
Expenditures by Major Function/Department					
Public Works (Utilities)	270,269	354,398	415,723	61,325	17.3%

Foothill Water Utility District

Foothill Water	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Reserves	586,213	585,849	950,008	364,159	62.2%
Current Revenue					
Intergovernmental	224,757	-	-	-	n/a
Charges for Service	179,093	172,000	172,000	-	0.0%
Miscellaneous	203,885	7,500	2,500	(5,000)	-66.7%
Transfers In	101,878	-	-	-	n/a
Depreciation	-	157,411	157,411	-	0.0%
Total Current Revenue	709,613	336,911	331,911	(5,000)	-1.5%
Total Resources	1,295,826	922,760	1,281,919	359,159	38.9%
Requirements					
Operating					
Personnel Services	29,807	29,141	141,773	112,632	386.5%
Services & Supplies	50,331	56,409	69,232	12,823	22.7%
Total Operating	80,138	85,550	211,005	125,455	146.6%
Non-Operating					
Capital Projects	-	-	513,125	513,125	n/a
Debt Service	33,397	70,525	74,694	4,169	5.9%
Depreciation	157,083	157,411	157,411	-	0.0%
Total Non-Operating	190,479	227,936	745,230	517,294	226.9%
Total Requirements	270,617	313,486	956,235	642,749	205.0%
Ending Reserves	1,025,209	609,274	325,684	(283,590)	-46.5%
Expenditures by Major Function/Department					
Public Works (Utilities)	270,617	313,486	956,235	642,749	205.0%

Sewer Utility Fund

The Sewer Utility Fund is used to account for sewer activities operated by the County. The fund is financed through user charges.

Sewer Utility	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Reserves	7,854,209	3,289,530	3,033,566	(255,964)	-7.8%
Current Revenue					
Charges for Service	1,104,301	1,085,000	1,095,000	10,000	0.9%
Miscellaneous	1,540,233	400,000	110,000	(290,000)	-72.5%
Depreciation	-	482,711	440,211	(42,500)	-8.8%
Total Current Revenue	2,644,534	1,967,711	1,645,211	(322,500)	-16.4%
Total Resources	10,498,743	5,257,241	4,678,777	(578,464)	-11.0%
Requirements					
Operating					
Personnel Services	358,044	412,420	316,157	(96,263)	-23.3%
Services & Supplies	695,443	462,608	655,394	192,786	41.7%
Other	239,293	-	-	-	n/a
Total Operating	1,292,779	875,028	971,551	96,523	11.0%
Non-Operating					
Debt Service	333,935	879,695	769,962	(109,733)	-12.5%
Transfer Out	41,853	-	-	-	n/a
Depreciation	429,665	482,711	440,211	(42,500)	-8.8%
Total Non-Operating	805,453	1,362,406	1,210,173	(152,233)	-11.2%
Total Requirements	2,098,232	2,237,434	2,181,724	(55,710)	-2.5%
Ending Reserves	8,400,511	3,019,807	2,497,053	(522,754)	-17.3%
Expenditures by Major Function/Department					
Public Works (Utilities)	2,098,232	2,237,434	2,181,724	(55,710)	-2.5%

Capital Construction Funds

Capital Construction funds account for the acquisition and construction of major capital facilities (other than those financed solely by Enterprise funds).

All Capital Construction Funds

County Capital Construction Funds	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	15,070,969	10,858,351	11,375,254	516,903	4.8%
Current Revenue					
Property Tax	1,243,104	1,320,505	1,356,310	35,805	2.7%
Other Taxes	174,557	-	-	-	n/a
Gaming	300,080	300,000	300,000	-	0.0%
Intergovernmental	908,168	821,212	790,486	(30,726)	-3.7%
Miscellaneous	640,679	195,000	283,420	88,420	45.3%
Transfers In	249,200	-	100,000	100,000	n/a
Total Current Revenue	3,515,788	2,636,717	2,830,216	193,499	7.3%
Total Resources	18,586,757	13,495,068	14,205,470	710,402	5.3%
Requirements					
Operating					
Personnel Services	179,906	233,615	269,897	36,282	15.5%
Services & Supplies	591,012	475,503	548,907	73,404	15.4%
Capital Outlay	119,718	50,000	360,000	310,000	620.0%
Other (Distributions to Towns)	236,897	96,529	99,146	2,617	2.7%
Total Operating	1,127,534	855,647	1,277,950	422,303	49.4%
Non-Operating					
Capital Projects	3,108,780	7,603,518	7,468,621	(134,897)	-1.8%
Debt Service	11,882	-	-	-	n/a
Transfers Out	1,645,407	1,648,699	1,494,805	(153,894)	-9.3%
Total Non-Operating	4,766,069	9,252,217	8,963,426	(288,791)	-3.1%
Total Requirements	5,893,603	10,107,864	10,241,376	133,512	1.3%
Ending Fund Balance/Reserves	12,693,153	3,387,204	3,964,094	576,890	17.0%

Extraordinary Maintenance Fund

The Extraordinary Maintenance Fund was established in FY 98-99 to provide for the extraordinary maintenance, repair or improvement of County facilities. The fund is established in accordance with NRS 354.611. Contributions from the County's General Fund, when available, support this fund.

Extraordinary Maintenance	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	517,049	535,049	605,518	70,469	13.2%
Current Revenue					
Miscellaneous	18,469	20,000	12,000	(8,000)	-40.0%
Total Resources	535,518	555,049	617,518	62,469	11.3%
Requirements					
Operating	-	-	-	-	n/a
Non-Operating	-	-	-	-	n/a
Total Requirements	-	-	-	-	n/a
Ending Fund Balance/Reserves	535,518	555,049	617,518	62,469	11.3%

Ad Valorem Capital Project Fund

The Ad Valorem Capital Project Fund is dedicated for specific projects, such as the purchase of land, improvements to land and facilities, or major purchases of equipment. The fund is established in accordance with NRS 354.59815. Revenues are received from a dedicated Ad Valorem property tax levy of \$0.05.

Ad Valorem Capital Projects	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	10,828,298	8,789,592	8,728,057	(61,535)	-0.7%
Current Revenue					
Property Tax	1,243,104	1,320,505	1,356,310	35,805	2.7%
Intergovernmental	187	-	-	-	n/a
Miscellaneous	416,215	50,000	201,420	151,420	302.8%
Total Current Revenue	1,659,505	1,370,505	1,557,730	187,225	13.7%
Total Resources	12,487,803	10,160,097	10,285,787	125,690	1.2%
Requirements					
Operating					
Services & Supplies	500	-	-	-	n/a
Other (Distributions to Towns)	90,873	96,529	99,146	2,617	2.7%
Miscellaneous	86,584	-	-	-	n/a
Total Operating	177,957	96,529	99,146	2,617	2.7%
Non-Operating					
Capital Projects	1,443,489	7,359,285	7,200,000	(159,285)	-2.2%
Transfers Out	1,326,096	1,328,815	1,275,941	(52,874)	-4.0%
Total Non-Operating	2,781,467	8,688,100	8,475,941	(212,159)	-2.4%
Total Requirements	2,959,424	8,784,629	8,575,087	(209,542)	-2.4%
Ending Fund Balance/Reserves	9,528,379	1,375,468	1,710,700	335,232	24.4%
Expenditures by Major Function/Department					
Public Works (Building Services)	2,959,424	8,784,629	8,575,087	(209,542)	-2.4%

County Construction Fund

The County Construction Fund was created by the Board of Commissioners to fund necessary capital items. Revenues of \$300,000 are received from gaming each year.

County Construction	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	1,871,830	767,710	1,065,396	297,686	38.8%
Current Revenue					
Gaming	300,080	300,000	300,000	-	0.0%
Intergovernmental	75,317	-	-	-	n/a
Miscellaneous	50,947	50,000	30,000	(20,000)	-40.0%
Transfers In	249,200	-	100,000	100,000	n/a
Total Current Revenue	675,544	350,000	430,000	80,000	22.9%
Total Resources	2,547,374	1,117,710	1,495,396	377,686	33.8%
Requirements					
Operating					
Services & Supplies	535,416	382,023	406,275	24,252	6.3%
Capital Outlay	119,718	50,000	360,000	310,000	620.0%
Total Operating	655,134	432,023	766,275	334,252	77.4%
Non-Operating					
Capital Projects	816,683	70,000	70,000	-	0.0%
Total Requirements	1,471,817	502,023	836,275	334,252	66.6%
Ending Fund Balance/Reserves	1,075,557	615,687	659,121	43,434	7.1%
Expenditures by Major Function/Department					
Public Works (Building Services)	1,471,817	502,023	836,275	334,252	66.6%

Park Residential Construction Tax Fund

A Park Residential Construction Tax is received from a charge on new construction. The funds are dedicated for use with specific park districts to construct new park facilities. A budget is not adopted for this fund. Instead, funds are held in a deferred revenue account until the Board approves a project(s). After approval funds are moved from the deferred account to the Park Residential Construction Tax Fund for expenditure.

Park Residential Construction	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	-	-	-	-	n/a
Current Revenue					
Other Taxes (Res. Constr. Tax)	174,557	-	-	-	n/a
Transfers In	4,731	-	-	-	n/a
Total Current Revenue	179,288	-	-	-	n/a
Total Resources	179,288	-	-	-	n/a
Requirements					
Operating					
Other (Distributions to Agencies)	146,024	-	-	-	n/a
Non-Operating					
Capital Projects	33,264	-	-	-	n/a
Total Requirements	179,288	-	-	-	n/a
Ending Fund Balance/Reserves	-	-	-	-	n/a
Expenditures by Major Function/Department					n/a
Community Services (Parks)	179,288	-	-	-	n/a

Regional Transportation Fund

The Regional Transportation Fund accounts for major transportation projects as provided for in NRS 373.110. Revenues are received from the levy of a County-wide \$0.04 gas tax.

Regional Transportation	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	1,853,792	766,000	976,283	210,283	27.5%
Current Revenue					
Intergovernmental (Gas Tax)	832,664	821,212	790,486	(30,726)	-3.7%
Miscellaneous	155,049	75,000	40,000	(35,000)	-46.7%
Total Current Revenue	987,713	896,212	830,486	(65,726)	-7.3%
Total Resources	2,841,505	1,662,212	1,806,769	144,557	8.7%
Requirements					
Operating					
Personnel Services	179,906	233,615	269,897	36,282	15.5%
Services & Supplies	55,596	93,480	142,632	49,152	52.6%
Total Operating	235,503	327,095	412,529	85,434	26.1%
Non-Operating					
Capital Projects	815,345	174,233	198,621	24,388	14.0%
Transfers Out	319,311	319,884	218,864	(101,020)	-31.6%
Total Non-Operating	1,134,656	494,117	417,485	(76,632)	-15.5%
Total Requirements	1,370,158	821,212	830,014	8,802	1.1%
Ending Fund Balance/Reserves	1,471,346	841,000	976,755	135,755	16.1%
Expenditures by Major Function/Department					
Community Dev (Engineering)	1,370,158	821,212	830,014	8,802	1.1%

County Debt/Other Resources Fund

The County Debt/Other Resources Fund accounts for specific debt obligations incurred by other funds. Each debt obligation has specific dedicated revenues. These revenues are transferred to this debt fund where debt service payments are made.

County Debt/Other Resources	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	931,924	932,875	957,472	24,597	2.6%
Current Revenue					
Miscellaneous (Assessments)	156,362	59,500	90,350	30,850	51.8%
Transfers In	2,327,299	2,387,084	2,159,606	(227,478)	-9.5%
Total Current Revenue	2,483,661	2,446,584	2,249,956	(196,628)	-8.0%
Total Resources	3,415,585	3,379,459	3,207,428	(172,031)	-5.1%
Requirements					
Operating	9,612	20,800	9,400	(11,400)	-54.8%
Non-Operating					
Debt Service	2,423,323	2,438,693	2,424,525	(14,168)	-0.6%
Total Non-Operating	2,423,323	2,438,693	2,424,525	(14,168)	-0.6%
Total Requirements	2,432,935	2,459,493	2,433,925	(25,568)	-1.0%
Ending Fund Balance/Reserves	982,650	919,966	773,503	(146,463)	-15.9%
Expenditures by Major Function/Department					
Administrative Services (Comptroller)	2,432,935	2,459,493	2,433,925	(25,568)	-1.0%

Redevelopment Agency Funds

These funds account for operations and activities of the separate Redevelopment Agency. The agency was created in FY98-99.

All Redevelopment Agency Funds

All DC Redevelopment Funds	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	910,837	743,610	1,988,132	1,244,522	167.4%
Current Revenue					
Property Taxes	1,963,743	2,272,064	2,527,721	255,657	11.3%
Licenses & Permits	-	-	-	-	n/a
Intergovernmental	-	-	-	-	n/a
Charges for Service	-	-	-	-	n/a
Miscellaneous	49,411	15,100	22,000	6,900	45.7%
Transfers In	1,230,125	1,534,250	989,800	(544,450)	-35.5%
Total Current Revenue	3,243,279	3,821,414	3,539,521	(281,893)	-7.4%
Total Resources	4,154,116	4,565,024	5,527,653	962,629	21.1%
Requirements					
Operating					
Personnel Services	33,456	28,696	24,245	(4,451)	-15.5%
Services & Supplies	918,344	557,208	622,493	65,285	11.7%
Total Operating	951,800	585,904	646,738	60,834	10.4%
Non-Operating					
Capital Projects	-	1,718,010	3,151,959	1,433,949	83.5%
Debt Service	580,125	584,250	725,500	141,250	24.2%
Transfers Out	1,230,125	1,534,250	989,800	(544,450)	-35.5%
Contingency	-	3,327	2,452	(875)	-26.3%
Total Non-Operating	1,810,250	3,839,837	4,869,711	1,029,874	26.8%
Total Requirements	2,762,050	4,425,741	5,516,449	1,090,708	24.6%
Ending Fund Balance/Reserves	1,392,066	139,283	11,204	(128,079)	-92.0%

Redevelopment Agency Administration

DC Redvlpmt - Administration	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	356,859	188,632	1,685,095	1,496,463	793.3%
Current Revenue					
Property Taxes	1,963,743	2,272,064	2,527,721	255,657	11.3%
Miscellaneous	29,174	10,000	20,000	10,000	100.0%
Total Current Revenue	1,992,917	2,282,064	2,547,721	265,657	11.6%
Total Resources	2,349,776	2,470,696	4,232,816	1,762,120	71.3%
Requirements					
Operating					
Personnel Services	33,456	28,696	24,245	(4,451)	-15.5%
Services & Supplies	38,010	82,208	57,493	(24,715)	-30.1%
Total Operating	71,466	110,904	81,738	(29,166)	-26.3%
Non-Operating					
Capital Projects	-	813,010	3,151,959	2,338,949	287.7%
Transfers Out	1,230,125	1,534,250	989,800	(544,450)	-35.5%
Contingency	-	3,327	2,452	(875)	-26.3%
Total Non-Operating	1,230,125	2,350,587	4,144,211	1,793,624	76.3%
Total Requirements	1,301,591	2,461,491	4,225,949	1,764,458	71.7%
Ending Fund Balance/Reserves	1,048,185	9,205	6,867	(2,338)	-25.4%

Redevelopment Agency Capital Projects

DC Redvlpmt - Capital Projects	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	547,815	548,815	286,240	(262,575)	-47.8%
Current Revenue					
Miscellaneous	17,703	5,000	1,000	(4,000)	-80.0%
Transfers In	650,000	950,000	280,000	(670,000)	-70.5%
Total Current Revenue	667,703	955,000	281,000	(674,000)	-70.6%
Total Resources	1,215,518	1,503,815	567,240	(936,575)	-62.3%
Requirements					
Operating					
Services & Supplies	880,334	475,000	565,000	90,000	18.9%
Non-Operating					
Capital Projects	-	905,000	-	(905,000)	n/a
Total Requirements	880,334	1,380,000	565,000	(815,000)	-59.1%
Ending Fund Balance/Reserves	335,184	123,815	2,240	(121,575)	-98.2%

Redevelopment Agency Debt Service

DC Redvlpmt - Debt Service	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	6,163	6,163	16,797	10,634	172.5%
Current Revenue					
Miscellaneous	2,534	100	1,000	900	900.0%
Transfers In	580,125	584,250	709,800	125,550	21.5%
Total Current Revenue	582,659	584,350	710,800	126,450	21.6%
Total Resources	588,822	590,513	727,597	137,084	23.2%
Requirements					
Non-Operating					
Debt Service	580,125	584,250	725,500	141,250	24.2%
Total Requirements	580,125	584,250	725,500	141,250	24.2%
Ending Fund Balance/Reserves	8,697	6,263	2,097	(4,166)	-66.5%

East Fork Fire & Paramedic District Funds

These funds account for operations and capital improvements for the separate fire and paramedic funds. They include special revenue, enterprise, and capital project funds, according to their specific uses.

All Fire & Paramedic Districts Funds

All Fire/Paramedic Funds	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	5,649,019	2,480,142	2,931,862	451,720	18.2%
Current Revenue					
Property Taxes	5,543,279	6,581,699	6,957,910	376,211	5.7%
State Consolidated Tax	1,616,135	1,950,000	1,755,000	(195,000)	-10.0%
Intergovernmental	325,123	-	50,000	50,000	n/a
Charges for Service	4,027,037	3,308,305	7,791,517	4,483,212	135.5%
Miscellaneous	324,928	180,250	158,232	(22,018)	-12.2%
Transfers In	812,174	370,000	53,000	(317,000)	-85.7%
Other Financing Sources	25,154	-	-	-	n/a
Total Current Revenue	12,673,830	12,390,254	16,765,659	4,375,405	35.3%
Total Resources	18,322,849	14,870,396	19,697,521	4,827,125	32.5%
Requirements					
Operating					
Personnel Services	6,652,713	7,415,549	8,429,526	1,013,977	13.7%
Services & Supplies	3,863,516	3,904,855	8,445,384	4,540,529	116.3%
Capital Outlay	119,478	499,000	10,000	(489,000)	-98.0%
Other	130,832	-	-	-	n/a
Total Operating	10,766,540	11,819,404	16,884,910	5,065,506	42.9%
Non-Operating					
Capital Projects	2,275,466	222,146	239,884	17,738	8.0%
Debt Service	78,765	78,764	78,765	1	0.0%
Transfers Out	812,174	370,000	53,000	(317,000)	-85.7%
Contingency	-	322,441	357,970	35,529	11.0%
Total Non-Operating	3,166,405	993,351	729,619	(263,732)	-26.5%
Total Requirements	13,932,945	12,812,755	17,614,529	4,801,774	37.5%
Ending Fund Balance/Reserves	4,389,904	2,057,641	2,082,992	25,351	1.2%

East Fork Fire District Funds

As a separate district, the East Fork Fire Fund operates with four funds: General Operations (a Special Revenue fund), Emergency (a Special Revenue Fund), Construction Reserve (a Capital Construction Fund), and Equipment Reserve (a Capital Construction Fund). The District's major revenue sources are Ad Valorem property tax, state taxes, and fees. The FY 09-10 tax rate is \$0.3316.

East Fork General Operations Fund

East Fork General Operations	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	1,439,083	700,109	793,920	93,811	13.4%
Current Revenue					
Property Tax	2,828,905	3,827,093	4,153,987	326,894	8.5%
State Consolidated Taxes	1,616,135	1,950,000	1,755,000	(195,000)	-10.0%
Intergovernmental	-	-	50,000	50,000	n/a
Charges for Service	380,372	160,000	5,027,580	4,867,580	3042.2%
Miscellaneous	139,339	60,000	48,000	(12,000)	-20.0%
Other Financing Sources	154	-	-	-	n/a
Total Current Revenue	4,964,905	5,997,093	11,034,567	5,037,474	84.0%
Total Resources	6,403,988	6,697,202	11,828,487	5,131,285	76.6%
Requirements					
Operating					
1 Personnel Services	2,755,866	3,726,140	8,429,526	4,703,386	126.2%
Services & Supplies	1,520,041	1,953,698	2,137,804	184,106	9.4%
Capital Outlay	77,184	6,000	10,000	4,000	66.7%
Total Operating	4,353,091	5,685,838	10,577,330	4,891,492	86.0%
Non-Operating					
Capital Projects	41,333	64,220	3,484	(60,736)	-94.6%
Transfers Out	812,174	370,000	53,000	(317,000)	-85.7%
Distrib.-other districts	-	572,367	-	(572,367)	n/a
Contingency	-	153,224	317,170	163,946	107.0%
Total Non-Operating	853,507	1,159,811	373,654	(786,157)	-67.8%
Total Requirements	5,206,598	6,845,649	10,950,984	4,105,335	60.0%
Ending Fund Balance/Reserves	1,197,390	(148,447)	877,503	1,025,950	-691.1%

1 Includes consolidation of East Fork Paramedic and East Fork Fire

East Fork Fire Emergency Fund

EFFPD Emergency	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	319,084	502,084	766,305	264,221	52.6%
Current Revenue					
Miscellaneous	14,854	10,000	10,000	-	0.0%
Transfers In	222,174	190,000	-	(190,000)	n/a
Total Current Revenue	237,028	200,000	10,000	(190,000)	-95.0%
Total Resources	556,112	702,084	776,305	74,221	10.6%
Requirements					
Operating	105,832	-	-	-	n/a
Total Requirements	105,832	-	-	-	n/a
Ending Fund Balance/Reserves	450,280	702,084	776,305	74,221	10.6%

East Fork Fire Equipment Reserve Fund

EFFPD Equipment Reserve	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	589,736	476,962	153,198	(323,764)	-67.9%
Current Revenue					
Property Taxes	196	-	-	-	n/a
Miscellaneous	18,876	20,000	10,000	(10,000)	-50.0%
Transfers In	-	130,000	18,000	(112,000)	-86.2%
Total Current Revenue	19,072	150,000	28,000	(122,000)	-81.3%
Total Resources	608,808	626,962	181,198	(445,764)	-71.1%
Requirements					
Operating					
Capital Outlay	42,295	345,000	-	(345,000)	n/a
Non-Operating					
Debt Service	78,765	78,764	78,765	1	0.0%
Total Requirements	121,060	423,764	78,765	(344,999)	-81.4%
Ending Fund Balance/Reserves	487,748	203,198	102,433	(100,765)	-49.6%

East Fork Fire Construction Reserve Fund

EFFPD Construction Reserve	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	1,940,323	44,771	200,271	155,500	347.3%
Current Revenue					
Property Tax	142,924	-	-	-	n/a
Intergovernmental	325,007	-	-	-	n/a
Miscellaneous	40,849	15,500	15,000	(500)	-3.2%
Transfers In	590,000	50,000	35,000	(15,000)	-30.0%
Other Financing Sources	25,000	-	-	-	n/a
Total Current Revenue	1,123,780	65,500	50,000	(15,500)	-23.7%
Total Resources	3,064,103	110,271	250,271	140,000	127.0%
Requirements					
Non-Operating Capital Projects	2,234,132	100,000	236,400	136,400	136.4%
Total Requirements	2,234,132	100,000	236,400	136,400	136.4%
Ending Fund Balance/Reserves	829,971	10,271	13,871	3,600	35.1%

East Fork Paramedic District

As a separate district, the East Fork Paramedic District has a separate general operating fund (a Special Revenue Fund). The District's Major revenue sources are Ad Valorem property tax and fees for service. The FY 09-10 tax rate is \$0.1580.

East Fork Paramedic General Operations Fund

EF Paramedic General Ops	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	1,360,793	756,216	1,018,168	261,952	34.6%
Current Revenue					
Property Tax	2,571,254	2,754,606	2,803,923	49,317	1.8%
Intergovernmental	116	-	-	-	n/a
Charges for Service	3,646,665	3,148,305	2,763,937	(384,368)	-12.2%
Miscellaneous	111,009	74,750	75,232	482	0.6%
Total Current Revenue	6,329,045	5,977,661	5,643,092	(334,569)	-5.6%
Total Resources	7,689,838	6,733,877	6,661,260	(72,617)	-1.1%
Requirements					
Operating					
1 Personnel Services	3,896,848	3,689,409	-	(3,689,409)	n/a
1 Services & Supplies	2,343,475	1,951,157	6,307,580	4,356,423	223.3%
Capital Outlay	-	148,000	-	(148,000)	n/a
Other	25,000	-	-	-	n/a
Total Operating	6,265,322	5,788,566	6,307,580	519,014	9.0%
Non-Operating					
Capital Projects	-	57,926	-	(57,926)	n/a
Contingency	-	169,217	40,800	(128,417)	-75.9%
Total Non-Operating	-	227,143	40,800	(186,343)	-82.0%
Total Requirements	6,265,322	6,015,709	6,348,380	332,671	5.5%
Ending Fund Balance/Reserves	1,424,515	718,168	312,880	(405,288)	-56.4%

1 Department Combined with East Fork Fire

Town Funds

Gardnerville, Genoa & Minden

These funds account for the operations of the three unincorporated towns in Douglas County. The funds include special revenue, enterprise, and capital project funds, according to their specific uses.

All Town Funds	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	9,175,817	8,226,628	5,043,769	(3,182,859)	-38.7%
Current Revenue					
Property Taxes	2,076,284	2,213,511	2,233,396	19,885	0.9%
State Consolidated Tax	734,283	754,058	651,539	(102,519)	-13.6%
Gaming	98,033	90,540	90,540	-	0.0%
Intergovernmental	489,972	666,529	149,146	(517,383)	-77.6%
Charges for Service	2,560,911	2,307,028	2,854,233	547,205	23.7%
Miscellaneous	951,246	634,793	552,419	(82,374)	-13.0%
Transfers In	294,289	294,280	594,356	300,076	102.0%
Other Financing Sources	247,845	59,000	21,357	(37,643)	-63.8%
Depreciation	-	350,547	339,547	(11,000)	-3.1%
Total Current Revenue	7,452,862	7,370,286	7,486,533	116,247	1.6%
Total Resources	16,628,679	15,596,914	12,530,302	(3,066,612)	-19.7%
Requirements					
Operating					
Personnel Services	1,747,956	1,923,752	2,204,083	280,331	14.6%
Services & Supplies	3,056,714	3,077,603	2,933,534	(144,069)	-4.7%
Capital Outlay	67,299	282,000	75,000	(207,000)	-73.4%
Other	631	-	-	-	n/a
Total Operating	4,872,601	5,283,355	5,212,617	(70,738)	-1.3%
Non-Operating					
Capital Projects	868,495	5,682,448	1,999,844	(3,682,604)	-64.8%
Debt Service	148,483	165,372	165,513	141	0.1%
Transfers Out	298,531	294,280	615,713	321,433	109.2%
Contingency	-	83,612	79,340	(4,272)	-5.1%
Depreciation	366,358	350,547	339,547	(11,000)	-3.1%
Total Non-Operating	1,694,793	6,576,259	3,199,957	(3,376,302)	-51.3%
Total Requirements	6,567,394	11,859,614	8,412,574	(3,447,040)	-29.1%
Ending Fund Balance/Reserves	10,061,285	3,737,300	4,117,728	380,428	10.2%

Town of Gardnerville Funds

As a separate district, the Town of Gardnerville maintains four separate funds: General Administration (a Special Revenue Fund), Health and Sanitation (an Enterprise Fund), Debt Service, and Ad Valorem Capital (a Capital Construction Fund). Major revenues are derived from Ad Valorem property tax, state taxes, gaming license fees, and user fees. The FY 09-10 property tax rate is \$0.5847.

Gardnerville General Administration Fund

Gardnerville Administration	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	217,124	268,543	205,434	(63,109)	-23.5%
Current Revenue					
Property Tax	1,043,169	1,084,882	1,103,499	18,617	1.7%
State Consolidated Taxes	325,233	326,693	280,000	(46,693)	-14.3%
Gaming	31,118	25,000	25,000	-	0.0%
Intergovernmental	80,000	-	-	-	n/a
Charges for Service	36,468	20,000	20,000	-	0.0%
Miscellaneous	71,431	5,000	5,000	-	0.0%
Transfers In	50,000	50,000	-	(50,000)	n/a
Total Current Revenue	1,637,418	1,511,575	1,433,499	(78,076)	-5.2%
Total Resources	1,854,542	1,780,118	1,638,933	(141,185)	-7.9%
Requirements					
Operating					
Personnel Services	336,354	421,824	485,580	63,756	15.1%
Services & Supplies	587,059	547,255	421,140	(126,115)	-23.0%
Capital Outlay	9,500	-	-	-	n/a
Total Operating	932,913	969,079	906,720	(62,359)	-6.4%
Non-Operating					
Capital Projects	372,745	578,551	506,771	(71,780)	-12.4%
Transfers Out	123,005	122,982	122,982	-	0.0%
Contingency	-	29,072	27,202	(1,870)	-6.4%
Total Non-Operating	495,750	730,605	656,955	(73,650)	-10.1%
Total Requirements	1,428,663	1,699,684	1,563,675	(136,009)	-8.0%
Ending Fund Balance/Reserves	425,879	80,434	75,258	(5,176)	-6.4%

Gardnerville Health and Sanitation Fund

Gardnerville Health & Sanitation	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Reserves	253,492	179,605	154,072	(25,533)	-14.2%
Current Revenue					
Charges for Service	934,460	863,800	936,250	72,450	8.4%
Miscellaneous	9,076	7,500	4,000	(3,500)	-46.7%
Other Financing Sources		-	21,357	21,357	n/a
Depreciation	-	110,547	70,547	(40,000)	-36.2%
Total Current Revenue	943,536	981,847	1,032,154	50,307	5.1%
Total Resources	1,197,028	1,161,452	1,186,226	24,774	2.1%
Requirements					
Operating					
Personnel Services	412,963	395,837	470,335	74,498	18.8%
Services & Supplies	489,160	436,317	457,385	21,068	4.8%
Total Operating	902,123	832,154	927,720	95,566	11.5%
Non-Operating					
Debt Service	4,137	21,092	21,157	65	0.3%
Transfers Out	50,000	50,000	-	(50,000)	n/a
Miscellaneous	1,394	-	-	-	n/a
Depreciation	94,214	110,547	70,547	(40,000)	-36.2%
Total Non-Operating	149,745	181,639	91,704	(89,935)	-49.5%
Total Requirements	1,051,868	1,013,793	1,019,424	5,631	0.6%
Ending Reserves	145,160	147,659	166,802	19,143	13.0%

Gardnerville Debt Service Fund

Gardnerville Debt	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Reserves	3,796	3,771	5,275	1,504	39.9%
Current Revenue					
Miscellaneous	1,761	300	75	(225)	-75.0%
Transfers In	144,289	144,280	144,356	76	0.1%
Total Current Revenue	146,050	144,580	144,431	(149)	-0.1%
Total Resources	149,846	148,351	149,706	1,355	0.9%
Requirements					
Operating					
Services & Supplies	200	325	200	(125)	-38.5%
Non-Operating					
Debt Service	144,346	144,280	144,356	76	0.1%
Total Requirements	144,546	144,605	144,556	(49)	0.0%
Ending Reserves	5,300	3,746	5,150	1,404	37.5%

Gardnerville Ad Valorem Capital Projects Fund

Genoa Ad Val Capital Projects	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	15,268	17,367	19,569	2,202	12.7%
Current Revenue					
Intergovernmental	1,616	1,717	1,763	46	2.7%
Miscellaneous	568	400	400	-	0.0%
Total Current Revenue	2,184	2,117	2,163	46	2.2%
Total Resources	17,452	19,484	21,732	2,248	11.5%
Requirements					
Non-Operating Capital Projects	-	-	20,000	20,000	n/a
Total Requirements	-	-	20,000	20,000	n/a
Ending Fund Balance/Reserves	17,452	19,484	1,732	(17,752)	-91.1%

Town of Genoa Funds

As a separate district, the Town of Genoa maintains three separate funds: General Administration (a Special Revenue Fund), Construction Reserve (a Capital Construction Fund) and Ad Valorem Capital (a Capital Construction Fund). Major revenues are derived from Ad Valorem property tax, state taxes, gaming license fees, service charges, and revenue generated from the annual Candy Dance event. The FY 09-10 property tax rate is \$0.4053.

Genoa General Administration Fund

Genoa Administration	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	111,518	26,016	40,760	14,744	56.7%
Current Revenue					
Property Tax	23,860	24,066	18,289	(5,777)	-24.0%
State Consolidated Taxes	11,982	12,313	11,539	(774)	-6.3%
Gaming	540	540	540	-	0.0%
Charges for Service	14,157	21,228	31,983	10,755	50.7%
Miscellaneous	300,656	314,193	307,644	(6,549)	-2.1%
Other Financing Sources	168	-	-	-	n/a
Total Current Revenue	351,363	372,340	369,995	(2,345)	-0.6%
Total Resources	462,881	398,356	410,755	12,399	3.1%
Requirements					
Operating					
Personnel Services	70,565	125,890	124,443	(1,447)	-1.1%
Services & Supplies	288,785	231,706	244,609	12,903	5.6%
Total Operating	359,350	357,596	369,052	11,456	3.2%
Non-Operating					
Transfers Out	4,242	-	-	-	n/a
Contingency	-	10,728	11,072	344	3.2%
Total Non-Operating	4,242	10,728	11,072	344	3.2%
Total Requirements	363,592	368,324	380,124	11,800	3.2%
Ending Fund Balance/Reserves	99,289	30,032	30,631	599	2.0%

Genoa Capital Construction Reserve Fund

Genoa Construction Reserve	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	153,989	136,446	140,890	4,444	3.3%
Current Revenue					
Intergovernmental	-	-	50,000	50,000	n/a
Miscellaneous	9,195	5,000	2,800	(2,200)	-44.0%
Total Current Revenue	9,195	5,000	52,800	47,800	956.0%
Total Resources	163,184	141,446	193,690	52,244	36.9%
Requirements					
Operating					
Services & Supplies	13,676	6,200	-	(6,200)	n/a
Non-Operating					
Capital Projects	16,361	50,000	100,000	50,000	100.0%
Total Requirements	30,037	56,200	100,000	43,800	77.9%
Ending Fund Balance/Reserves	133,147	85,246	93,690	8,444	9.9%

Genoa Ad Valorem Capital Projects Fund

Genoa Ad Val Capital Projects	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	15,268	17,367	19,569	2,202	12.7%
Current Revenue					
Intergovernmental	1,616	1,717	1,763	46	2.7%
Miscellaneous	568	400	400	-	0.0%
Total Current Revenue	2,184	2,117	2,163	46	2.2%
Total Resources	17,452	19,484	21,732	2,248	11.5%
Requirements					
Non-Operating					
Capital Projects	-	-	20,000	20,000	n/a
Total Requirements	-	-	20,000	20,000	n/a
Ending Fund Balance/Reserves	17,452	19,484	1,732	(17,752)	-91.1%

Town of Minden Funds

As a separate district, the town of Minden maintains five separate funds: General Administration (a Special Revenue Fund), Health and Sanitation (an Enterprise Fund), Water (an Enterprise Fund), Capital Equipment/Construction Reserve (a Capital Construction Fund) and Ad Valorem Capital (a Capital Construction Fund). Major revenues are derived from Ad Valorem, state taxes, gaming license fees, and user fees. The FY 09-10 property tax rate is \$0.7114.

Minden General Administration Fund

Minden Administration	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	368,508	486,696	165,024	(321,672)	-66.1%
Current Revenue					
Property Tax	1,009,254	1,104,563	1,111,608	7,045	0.6%
State Consolidated Taxes	397,068	415,052	360,000	(55,052)	-13.3%
Gaming	66,375	65,000	65,000	-	0.0%
Intergovernmental	255,719	570,000	-	(570,000)	n/a
Charges for Service	43,425	20,000	20,000	-	0.0%
Miscellaneous	154,224	70,000	75,000	5,000	7.1%
Transfers In	100,000	100,000	100,000	-	0.0%
Total Current Revenue	2,026,066	2,344,615	1,731,608	(613,007)	-26.1%
Total Resources	2,394,574	2,831,311	1,896,632	(934,679)	-33.0%
Requirements					
Operating					
Personnel Services	390,060	453,690	499,476	45,786	10.1%
Services & Supplies	1,031,373	1,006,700	869,400	(137,300)	-13.6%
Capital Outlay	43,417	52,000	-	(52,000)	n/a
Total Operating	1,464,850	1,512,390	1,368,876	(143,514)	-9.5%
Non-Operating					
Capital Projects	83,214	1,153,897	373,073	(780,824)	-67.7%
Contingency	-	43,812	41,066	(2,746)	-6.3%
Total Non-Operating	83,214	1,197,709	414,139	(783,570)	-65.4%
Total Requirements	1,548,064	2,710,099	1,783,015	(927,084)	-34.2%
Ending Fund Balance/Reserves	846,510	121,212	113,617	(7,595)	-6.3%

Minden Health and Sanitation Fund

Minden Trash	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Reserves	693,734	416,796	268,581	(148,215)	-35.6%
Current Revenue					
Charges for Service	632,468	600,000	630,000	30,000	5.0%
Miscellaneous	24,868	25,000	15,000	(10,000)	-40.0%
Depreciation	-	80,000	52,000	(28,000)	-35.0%
Total Current Revenue	657,336	705,000	697,000	(8,000)	-1.1%
Total Resources	1,351,070	1,121,796	965,581	(156,215)	-13.9%
Requirements					
Operating					
Personnel Services	269,897	271,175	265,756	(5,419)	-2.0%
Services & Supplies	224,139	288,400	267,900	(20,500)	-7.1%
Capital Outlay	-	165,000	-	(165,000)	n/a
Other	631	-	-	-	n/a
Total Operating	494,667	724,575	533,656	(190,919)	-26.3%
Non-Operating					
Capital Projects	-	100,000	-	(100,000)	n/a
Transfer out	100,000	100,000	200,000	100,000	100.0%
Depreciation	60,568	80,000	52,000	(28,000)	-35.0%
Total Non-Operating	160,568	280,000	252,000	(28,000)	-10.0%
Total Requirements	655,234	1,004,575	785,656	(218,919)	-21.8%
Ending Reserves	695,835	117,221	179,925	62,704	53.5%

Minden Water Fund

Minden Water	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Reserves	5,094,383	4,410,899	2,548,465	(1,862,434)	-42.2%
Current Revenue					
Charges for Service	899,933	782,000	1,216,000	434,000	55.5%
Miscellaneous	299,482	150,000	100,000	(50,000)	-33.3%
Other Financing Sources	247,676	59,000	-	(59,000)	n/a
Depreciation	-	160,000	217,000	57,000	35.6%
Total Current Revenue	1,447,092	1,151,000	1,533,000	382,000	33.2%
Total Resources	6,541,475	5,561,899	4,081,465	(1,480,434)	-26.6%
Requirements					
Operating					
Personnel Services	268,117	255,336	358,493	103,157	40.4%
Services & Supplies	422,323	560,700	672,900	112,200	20.0%
Capital Outlay	-	-	75,000	75,000	n/a
Total Operating	690,440	816,036	1,106,393	290,357	35.6%
Non-Operating					
Capital Projects	-	3,100,000	-	(3,100,000)	n/a
Transfers Out	-	-	250,000	250,000	n/a
Miscellaneous	11,532	-	-	-	n/a
Depreciation	211,576	160,000	217,000	57,000	35.6%
Total Non-Operating	223,108	3,260,000	467,000	(2,793,000)	-85.7%
Total Requirements	913,548	4,076,036	1,573,393	(2,502,643)	-61.4%
Ending Reserves	5,627,927	1,485,863	2,508,072	1,022,209	68.8%

Minden Capital Equipment/Construction Reserve Fund

Minden Capital Equip/Constr	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	1,824,545	1,874,545	1,018,276	(856,269)	-45.7%
Current Revenue					
Miscellaneous	65,126	50,000	35,000	(15,000)	-30.0%
Transfers In	-	-	350,000	350,000	n/a
Total Current Revenue	65,126	50,000	385,000	335,000	670.0%
Total Resources	1,889,671	1,924,545	1,403,276	(521,269)	-27.1%
Requirements					
Non-Operating					
Capital Projects	221,394	700,000	1,000,000	300,000	42.9%
Transfers Out	-	-	-	-	n/a
Total Non-Operating	221,394	700,000	1,000,000	300,000	42.9%
Total Requirements	221,394	700,000	1,000,000	300,000	42.9%
Ending Fund Balance/Reserves	1,668,277	1,224,545	403,276	(821,269)	-67.1%

Minden Ad Valorem Capital Projects Fund

Minden Ad Val Capital Projects	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg 09 to 10	% Chg 09 to 10
Resources					
Beginning Fund Balance/Reserves	282,260	330,568	390,202	59,634	18.0%
Current Revenue					
Intergovernmental	43,758	46,482	47,742	1,260	2.7%
Miscellaneous	10,701	7,000	7,000	-	0.0%
Total Current Revenue	54,460	53,482	54,742	1,260	2.4%
Total Resources	336,720	384,050	444,944	60,894	15.9%
Requirements					
Operating	-	-	-	-	n/a
Non-Operating	-	-	-	-	n/a
Total Requirements	-	-	-	-	n/a
Ending Fund Balance/Reserves	336,720	384,050	444,944	60,894	15.9%

Summary of Financial Sources and Uses

All Funds by Fund Type

FY 09-10

All Funds by Group (# of Funds)	General Fund (1)	Special Revenue (26)	Internal Service (3)	Enterprise (12)	Capital Projects (13)	Debt Service (3)	Total (58)
Resources							
Beginning Fund Balance/Reserves	5,849,470	13,117,776	6,369,282	11,665,200	13,671,121	979,544	51,652,393
Current Revenue							
1 Property Taxes	14,055,655	16,721,577	272,689	-	1,356,310	-	32,406,231
Room Taxes	-	5,981,570	-	-	-	-	5,981,570
Other Taxes (Gas/Road/Res.Constr)	-	1,264,738	-	-	-	-	1,264,738
State Consolidated Tax	11,840,000	2,406,539	-	-	-	-	14,246,539
Sales Taxes (P.A.L.S.)	-	1,509,807	-	-	-	-	1,509,807
Licenses & Permits	3,399,000	427,000	-	-	-	-	3,826,000
Gaming	1,150,000	90,540	-	-	300,000	-	1,540,540
Intergovernmental	1,340,650	6,133,550	-	-	939,632	-	8,413,832
Charges for Service	3,816,783	10,160,311	3,871,213	6,473,000	-	-	24,321,307
Fines & Forfeitures	1,234,250	64,000	-	-	-	-	1,298,250
Miscellaneous	465,334	1,674,208	612,180	354,100	355,120	91,425	3,552,367
Transfers In	-	1,335,585	-	21,357	783,000	3,013,762	5,153,704
Other Financing Sources	-	3,000	19,500	2,295,000	-	-	2,317,500
Depreciation	-	-	122,000	1,917,855	-	-	2,039,855
Total Current Revenue	37,301,672	47,772,425	4,897,582	11,061,312	3,734,062	3,105,187	107,872,240
Total Resources	43,151,142	60,890,201	11,266,864	22,726,512	17,405,183	4,084,731	159,524,633
Requirements							
Operating							
Personnel Services	28,506,678	20,210,002	631,066	2,444,978	269,897	-	52,062,621
Services & Supplies	6,513,139	21,962,587	3,736,370	3,217,723	1,113,907	9,600	36,553,326
Capital Outlay	-	187,642	159,934	75,000	360,000	-	782,576
Other	-	32,332	-	-	99,146	-	131,478
Total Operating	35,019,817	42,392,563	4,527,370	5,737,701	1,842,950	9,600	89,530,001
Non-Operating							
Capital Projects	-	9,030,353	-	2,808,125	8,825,021	-	20,663,499
Debt Service	-	-	-	1,961,521	78,765	3,294,381	5,334,667
Transfers Out	1,332,085	1,834,083	-	450,000	1,537,536	-	5,153,704
Contingency	1,048,471	797,462	-	-	-	-	1,845,933
Depreciation	-	-	122,000	1,917,855	-	-	2,039,855
Total Non-Operating	2,380,556	11,661,898	122,000	7,137,501	10,441,322	3,294,381	35,037,658
Ending Fund Balance/Reserves	5,750,769	6,835,740	6,617,494	9,851,310	5,120,911	780,750	34,956,974
Total Requirements	43,151,142	60,890,201	11,266,864	22,726,512	17,405,183	4,084,731	159,524,633

Summary of Financial Sources and Uses

All Funds by Fund Type
FY 09-10

County Funds	General Fund (1)	Special Revenue (19)	Internal Service (3)	Enterprise (9)	Capital Projects (5)	Debt Service (1)	Total (38)
Resources							
Beginning Fund Balance/Reserves	5,849,470	8,443,070	6,369,282	8,694,082	11,375,254	957,472	41,688,630
Current Revenue							
1 Property Taxes	14,055,655	5,002,550	272,689	-	1,356,310	-	20,687,204
Room Taxes	-	5,981,570	-	-	-	-	5,981,570
Other Taxes (Gas/Road/Res.Constr)	-	1,264,738	-	-	-	-	1,264,738
State Consolidated Tax	11,840,000	-	-	-	-	-	11,840,000
Sales Taxes (P.A.L.S.)	-	1,509,807	-	-	-	-	1,509,807
Licenses & Permits	3,399,000	427,000	-	-	-	-	3,826,000
Gaming	1,150,000	-	-	-	300,000	-	1,450,000
Intergovernmental	1,340,650	6,083,550	-	-	790,486	-	8,214,686
Charges for Service	3,816,783	2,296,811	3,871,213	3,690,750	-	-	13,675,557
Fines & Forfeitures	1,234,250	64,000	-	-	-	-	1,298,250
Miscellaneous	465,334	1,133,332	612,180	235,100	283,420	90,350	2,819,716
Transfers In	-	1,235,585	-	-	100,000	2,159,606	3,495,191
Other Financing Sources	-	3,000	19,500	2,295,000	-	-	2,317,500
Depreciation	-	-	122,000	1,578,308	-	-	1,700,308
Total Current Revenue	37,301,672	25,001,943	4,897,582	7,799,158	2,830,216	2,249,956	80,080,527
Total Resources	43,151,142	33,445,013	11,266,864	16,493,240	14,205,470	3,207,428	121,769,157
Requirements							
Operating							
Personnel Services	28,506,678	10,646,732	631,066	1,350,394	269,897	-	41,404,767
Services & Supplies	6,513,139	11,924,561	3,736,370	1,819,538	548,907	9,400	24,551,915
Capital Outlay	-	177,642	159,934	-	360,000	-	697,576
Other	-	32,332	-	-	99,146	-	131,478
Total Operating	35,019,817	22,781,267	4,527,370	3,169,932	1,277,950	9,400	66,785,736
Non-Operating							
Capital Projects	-	4,995,066	-	2,808,125	7,468,621	-	15,271,812
Debt Service	-	-	-	1,940,364	-	2,424,525	4,364,889
Transfers Out	1,332,085	668,301	-	-	1,494,805	-	3,495,191
Contingency	1,048,471	357,700	-	-	-	-	1,406,171
Depreciation	-	-	122,000	1,578,308	-	-	1,700,308
Total Non-Operating	2,380,556	6,021,067	122,000	6,326,797	8,963,426	2,424,525	26,238,371
Ending Fund Balance/Reserves	5,750,769	4,642,679	6,617,494	6,996,511	3,964,094	773,503	28,745,050
Total Requirements	43,151,142	33,445,013	11,266,864	16,493,240	14,205,470	3,207,428	121,769,157

Summary of Financial Sources and Uses

All Funds by Fund Type

FY 09-10

Redevelopment Agency	General Fund (1)	Special Revenue (1)	Internal Service (0)	Enterprise (0)	Capital Projects (1)	Debt Service (1)	Total (3)
Resources							
Beginning Fund Balance/Reserves	-	1,685,095	-	-	286,240	16,797	1,988,132
Current Revenue							
1 Property Taxes	-	2,527,721	-	-	-	-	2,527,721
Miscellaneous	-	20,000	-	-	1,000	1,000	22,000
Transfers In	-	-	-	-	280,000	709,800	989,800
Total Current Revenue	-	2,547,721	-	-	281,000	710,800	3,539,521
Total Resources	-	4,232,816	-	-	567,240	727,597	5,527,653
Requirements							
Operating							
Personnel Services	-	24,245	-	-	-	-	24,245
Services & Supplies	-	57,493	-	-	565,000	-	622,493
Total Operating	-	81,738	-	-	565,000	-	646,738
Non-Operating							
Capital Projects	-	3,151,959	-	-	-	-	3,151,959
Debt Service	-	-	-	-	-	725,500	725,500
Transfers Out	-	989,800	-	-	-	-	989,800
Contingency	-	2,452	-	-	-	-	2,452
Total Non-Operating	-	4,144,211	-	-	-	725,500	4,869,711
Ending Fund Balance/Reserves	-	6,867	-	-	2,240	2,097	11,204
Total Requirements	-	4,232,816	-	-	567,240	727,597	5,527,653

Summary of Financial Sources and Uses

All Funds by Fund Type
FY 09-10

Town Funds	General Fund (0)	Special Revenue (3)	Internal Service (0)	Enterprise (3)	Capital Projects (5)	Debt Service (1)	Total (12)
Resources							
Beginning Fund Balance/Reserves	-	411,218	-	2,971,118	1,656,158	5,275	5,043,769
Current Revenue							
1 Property Taxes	-	2,233,396	-	-	-	-	2,233,396
State Consolidated Tax	-	651,539	-	-	-	-	651,539
Gaming	-	90,540	-	-	-	-	90,540
Intergovernmental	-	-	-	-	149,146	-	149,146
Charges for Service	-	71,983	-	2,782,250	-	-	2,854,233
Miscellaneous	-	387,644	-	119,000	45,700	75	552,419
Transfers In	-	100,000	-	21,357	350,000	144,356	615,713
Depreciation	-	-	-	339,547	-	-	339,547
Total Current Revenue	-	3,535,102	-	3,262,154	544,846	144,431	7,486,533
Total Resources	-	3,946,320	-	6,233,272	2,201,004	149,706	12,530,302
Requirements							
Operating							
Personnel Services	-	1,109,499	-	1,094,584	-	-	2,204,083
Services & Supplies	-	1,535,149	-	1,398,185	-	200	2,933,534
Capital Outlay	-	-	-	75,000	-	-	75,000
Total Operating	-	2,644,648	-	2,567,769	-	200	5,212,617
Non-Operating							
Capital Projects	-	879,844	-	-	1,120,000	-	1,999,844
Debt Service	-	-	-	21,157	-	144,356	165,513
Transfers Out	-	122,982	-	450,000	42,731	-	615,713
Contingency	-	79,340	-	-	-	-	79,340
Depreciation	-	-	-	339,547	-	-	339,547
Total Non-Operating	-	1,082,166	-	810,704	1,162,731	144,356	3,199,957
Ending Fund Balance/Reserves	-	219,506	-	2,854,799	1,038,273	5,150	4,117,728
Total Requirements	-	3,946,320	-	6,233,272	2,201,004	149,706	12,530,302

Summary of Financial Sources and Uses

All Funds by Fund Type
FY 09-10

Gardnerville	General Fund (0)	Special Revenue (1)	Internal Service (0)	Enterprise (1)	Capital Projects (1)	Debt Service (1)	Total (4)
Resources							
Beginning Fund Balance/Reserves	-	205,434	-	154,072	87,221	5,275	452,002
Current Revenue							
1 Property Taxes	-	1,103,499	-	-	-	-	1,103,499
State Consolidated Tax	-	280,000	-	-	-	-	280,000
Gaming	-	25,000	-	-	-	-	25,000
Intergovernmental	-	-	-	-	49,641	-	49,641
Charges for Service	-	20,000	-	936,250	-	-	956,250
Miscellaneous	-	5,000	-	4,000	500	75	9,575
Transfers In	-	-	-	21,357	-	144,356	165,713
Depreciation	-	-	-	70,547	-	-	70,547
Total Current Revenue	-	1,433,499	-	1,032,154	50,141	144,431	2,660,225
Total Resources	-	1,638,933	-	1,186,226	137,362	149,706	3,112,227
Requirements							
Operating							
Personnel Services	-	485,580	-	470,335	-	-	955,915
Services & Supplies	-	421,140	-	457,385	-	200	878,725
Total Operating	-	906,720	-	927,720	-	200	1,834,640
Non-Operating							
Capital Projects	-	506,771	-	-	-	-	506,771
Debt Service	-	-	-	21,157	-	144,356	165,513
Transfers Out	-	122,982	-	-	42,731	-	165,713
Contingency	-	27,202	-	-	-	-	27,202
Depreciation	-	-	-	70,547	-	-	70,547
Total Non-Operating	-	656,955	-	91,704	42,731	144,356	935,746
Ending Fund Balance/Reserves	-	75,258	-	166,802	94,631	5,150	341,841
Total Requirements	-	1,638,933	-	1,186,226	137,362	149,706	3,112,227

Summary of Financial Sources and Uses

All Funds by Fund Type
FY 09-10

Genoa	General Fund (0)	Special Revenue (1)	Internal Service (0)	Enterprise (0)	Capital Projects (2)	Debt Service (0)	Total (3)
Resources							
Beginning Fund Balance/Reserves	-	40,760	-	-	160,459	-	201,219
Current Revenue							
1 Property Taxes	-	18,289	-	-	-	-	18,289
State Consolidated Tax	-	11,539	-	-	-	-	11,539
Gaming	-	540	-	-	-	-	540
Intergovernmental	-	-	-	-	51,763	-	51,763
Charges for Service	-	31,983	-	-	-	-	31,983
Miscellaneous	-	307,644	-	-	3,200	-	310,844
Total Current Revenue	-	369,995	-	-	54,963	-	424,958
Total Resources	-	410,755	-	-	215,422	-	626,177
Requirements							
Operating							
Personnel Services	-	124,443	-	-	-	-	124,443
Services & Supplies	-	244,609	-	-	-	-	244,609
Total Operating	-	369,052	-	-	-	-	369,052
Non-Operating							
Capital Projects	-	-	-	-	120,000	-	120,000
Contingency	-	11,072	-	-	-	-	11,072
Total Non-Operating	-	11,072	-	-	120,000	-	131,072
Ending Fund Balance/Reserves	-	30,631	-	-	95,422	-	126,053
Total Requirements	-	410,755	-	-	215,422	-	626,177

Summary of Financial Sources and Uses

All Funds by Fund Type
FY 09-10

Minden	General Fund (0)	Special Revenue (1)	Internal Service (0)	Enterprise (2)	Capital Projects (2)	Debt Service (0)	Total (5)
Resources							
Beginning Fund Balance/Reserves	-	165,024	-	2,817,046	1,408,478	-	4,390,548
Current Revenue							
1 Property Taxes	-	1,111,608	-	-	-	-	1,111,608
State Consolidated Tax	-	360,000	-	-	-	-	360,000
Gaming	-	65,000	-	-	-	-	65,000
Intergovernmental	-	-	-	-	47,742	-	47,742
Charges for Service	-	20,000	-	1,846,000	-	-	1,866,000
Miscellaneous	-	75,000	-	115,000	42,000	-	232,000
Transfers In	-	100,000	-	-	350,000	-	450,000
Depreciation	-	-	-	269,000	-	-	269,000
Total Current Revenue	-	1,731,608	-	2,230,000	439,742	-	4,401,350
Total Resources	-	1,896,632	-	5,047,046	1,848,220	-	8,791,898
Requirements							
Operating							
Personnel Services	-	499,476	-	624,249	-	-	1,123,725
Services & Supplies	-	869,400	-	940,800	-	-	1,810,200
Capital Outlay	-	-	-	75,000	-	-	75,000
Total Operating	-	1,368,876	-	1,640,049	-	-	3,008,925
Non-Operating							
Capital Projects	-	373,073	-	-	1,000,000	-	1,373,073
Transfers Out	-	-	-	450,000	-	-	450,000
Contingency	-	41,066	-	-	-	-	41,066
Depreciation	-	-	-	269,000	-	-	269,000
Total Non-Operating	-	414,139	-	719,000	1,000,000	-	2,133,139
Ending Fund Balance/Reserves	-	113,617	-	2,687,997	848,220	-	3,649,834
Total Requirements	-	1,896,632	-	5,047,046	1,848,220	-	8,791,898

Summary of Financial Sources and Uses

All Funds by Fund Type
FY 09-10

	General Fund (0)	Special Revenue (2)	Internal Service (0)	Enterprise (0)	Capital Projects (2)	Debt Service (0)	Total (4)
East Fork Fire							
Resources							
Beginning Fund Balance/Reserves	-	1,560,225	-	-	353,469	-	1,913,694
Current Revenue							
1 Property Taxes	-	4,153,987	-	-	-	-	4,153,987
State Consolidated Tax	-	1,755,000	-	-	-	-	1,755,000
Intergovernmental	-	50,000	-	-	-	-	50,000
Charges for Service	-	5,027,580	-	-	-	-	5,027,580
Miscellaneous	-	58,000	-	-	25,000	-	83,000
Transfers In	-	-	-	-	53,000	-	53,000
Total Current Revenue	-	11,044,567	-	-	78,000	-	11,122,567
Total Resources	-	12,604,792	-	-	431,469	-	13,036,261
Requirements							
Operating							
Personnel Services	-	8,429,526	-	-	-	-	8,429,526
Services & Supplies	-	2,137,804	-	-	-	-	2,137,804
Capital Outlay	-	10,000	-	-	-	-	10,000
Total Operating	-	10,577,330	-	-	-	-	10,577,330
Non-Operating							
Capital Projects	-	3,484	-	-	236,400	-	239,884
Debt Service	-	-	-	-	78,765	-	78,765
Transfers Out	-	53,000	-	-	-	-	53,000
Contingency	-	317,170	-	-	-	-	317,170
Total Non-Operating	-	373,654	-	-	315,165	-	688,819
Ending Fund Balance/Reserves	-	1,653,808	-	-	116,304	-	1,770,112
Total Requirements	-	12,604,792	-	-	431,469	-	13,036,261

Summary of Financial Sources and Uses

All Funds by Fund Type
FY 09-10

East Fork Paramedic	General Fund (0)	Special Revenue (1)	Internal Service (0)	Enterprise (0)	Capital Projects (0)	Debt Service (0)	Total (1)
Resources							
Beginning Fund Balance/Reserves	-	1,018,168	-	-	-	-	1,018,168
Current Revenue							
1 Property Taxes	-	2,803,923	-	-	-	-	2,803,923
Charges for Service	-	2,763,937	-	-	-	-	2,763,937
Miscellaneous	-	75,232	-	-	-	-	75,232
Total Current Revenue	-	5,643,092	-	-	-	-	5,643,092
Total Resources	-	6,661,260	-	-	-	-	6,661,260
Requirements							
Operating							
Services & Supplies	-	6,307,580	-	-	-	-	6,307,580
Non-Operating							
Contingency	-	40,800	-	-	-	-	40,800
Ending Fund Balance/Reserves	-	312,880	-	-	-	-	312,880
Total Requirements	-	6,661,260	-	-	-	-	6,661,260

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COUNTY SERVICES

Douglas County provides a variety of services to residents, business and visitors through numerous departments. Most departments are comprised of two or more divisions, which account for particular activities or programs. This section includes each department's Mission Statement, description of Major Programs Offered, Staffing and Budget, FY 09-10 Objectives, Major Accomplishments of FY 08-09, and FY 08-09 Objectives vs. Results. The section is divided into three categories: Elected Offices, County Commissioner-County Manager Directed Departments, and County Manager Departments.

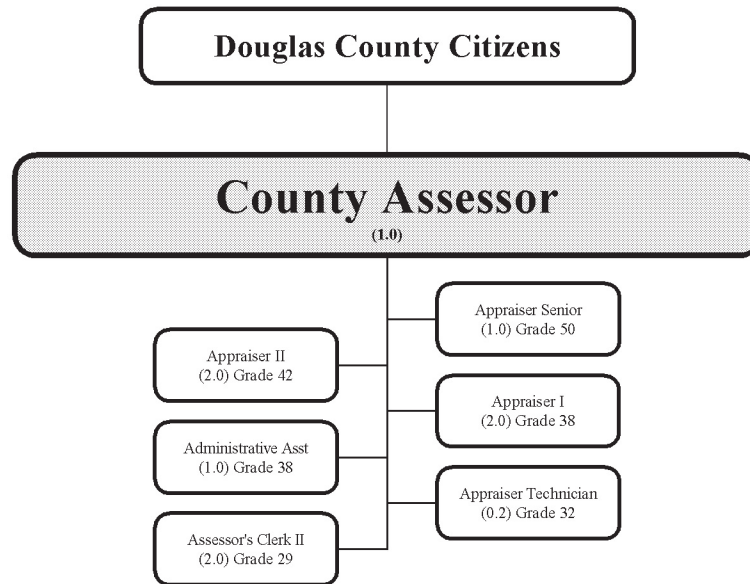
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ELECTED OFFICES

These offices are directed by Elected Officials. All offices abide by County policies and budgets are approved by the Board of County Commissioners.

Assessor's Office

Organizational Chart



Total Number of Positions: 11
Total Full-Time Equivalents: 9.20

ASSESSOR'S OFFICE

Mission Statement

To inventory, appraise, and maintain current ownership records for all property in Douglas County subject to Ad Valorem property tax. It is the goal of this office to perform the duties of the Assessor in a friendly and equitable manner in accordance with Nevada Revised Statutes.

Major Responsibilities

- Continuing with the FY 10-11 appraisal cycle, reassessing all property in Douglas County on an annual basis.
- Measure and value all new construction occurring within Douglas County.
- Provide phone and counter service to explain the programs, resources and valuations provided by this Office.
- Maintain and provide Assessor's parcel maps for use within the Office as well as the general public.
- Provide up-to-date ownership records from deed information.
- Maintain sales data records on all recorded real property transfers.
- Discover, maintain and track all personal property in Douglas County, developing a property list and valuation using the proper depreciation and various life schedules. Personal property includes business assets (excluding inventories), manufactured homes and aircraft.
- Provide assessed values and projections for the use of various taxing and planning entities.
- Maintain and process veterans and widows/widowers exemption records.
- Administer the senior citizen's tax rebate program.
- Monitor and update Assessor's web site.

Staffing and Budget

The Assessor is an elected department head. For FY 09-10 there will be 9 full-time positions and one part-time appraiser technician in the Office for a total of 9.2 FTE. The FY 09-10 budget for the Assessor's Office is \$736,012.

Assessor					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				09 to 10	09 to 10
Personnel Services	816,091	819,535	711,962	(107,573)	-13.1%
Services & Supplies	107,409	53,320	24,050	(29,270)	-54.9%
Capital Outlay	22,965	-	-	-	n/a
Total	946,465	872,855	736,012	(136,843)	-15.7%
Funding by Source					
General Fund	946,465	872,855	736,012	(136,843)	-15.7%
FTE	10.85	10.30	9.20	(1.10)	(0.11)

Major Accomplishments of FY 08-09

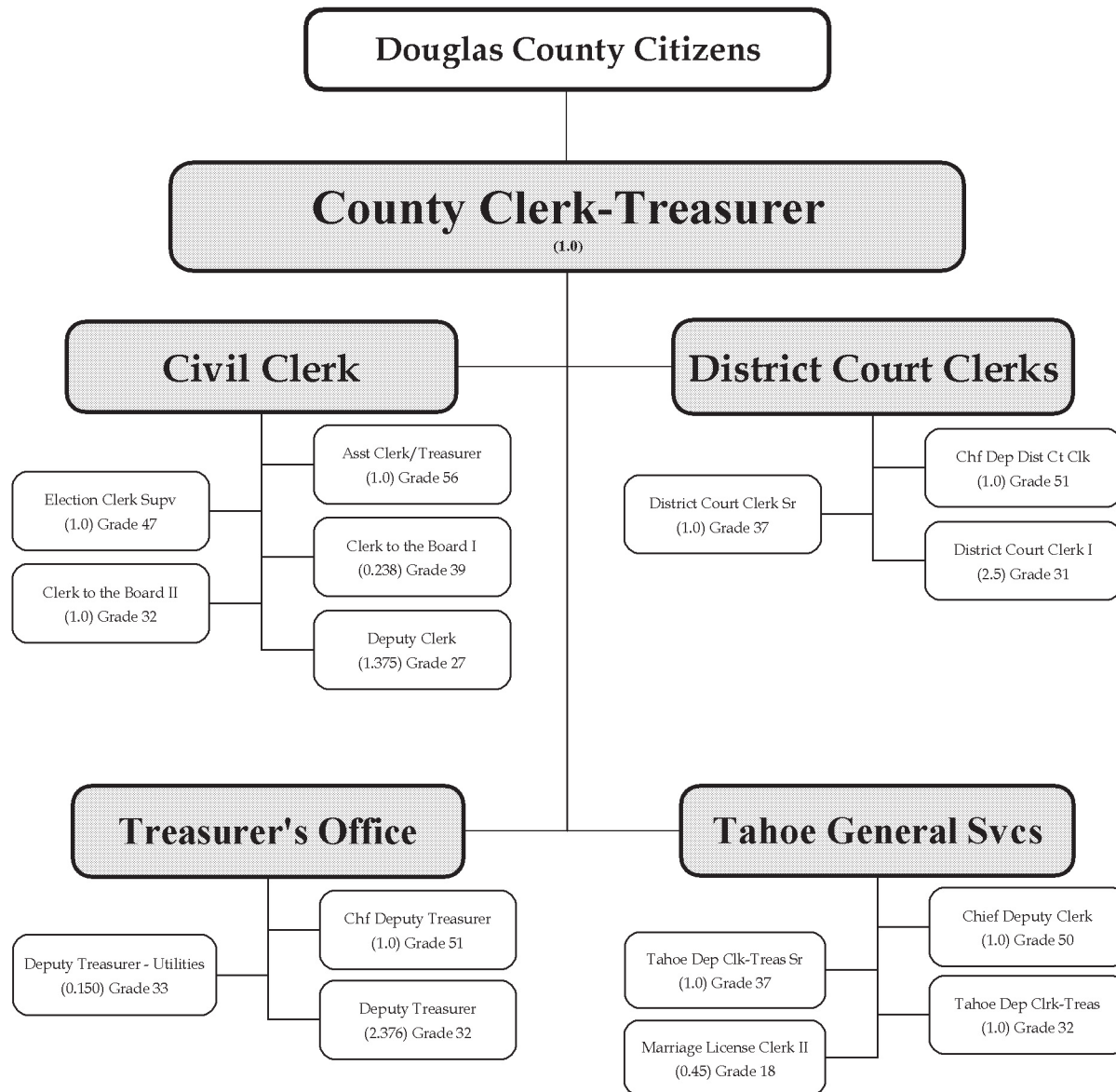
- Finalized the FY 09-10 assessment roll. FY 08-09 was the first year where we accomplished an annual reappraisal.
- Finalizing the assessment roll includes:
 - Inspecting, valuing and keying approximately 1,500 permits for new construction.
 - Completing map changes and the valuation of parcel splits, boundary line adjustments and subdivisions.
 - Ongoing update and verification of approximately 2,700 exemption records.
- Processed and billed approximately 4,600 unsecured properties for FY 08-09, including commercial accounts, manufactured homes, and aircraft.
- Prepared and presented information and documentation for appeals of assessed value to the County and State Boards of Equalization.
- Created computerized drawings and digital photographs based on new construction inspections and valuations.
- Processed approximately 315 senior citizen applications for property tax assistance.
- Provided the necessary reports of valuations that are used statewide in the budgeting process.
- Completed numerous reports to Federal, State and Local agencies as well as the private sector to meet their needs for data and information.
- Worked with and provided information to the Department of Taxation as they held workshops for the Nevada Tax Commission to update the Nevada Administrative Code.
- Updated and modified database appraisal records to allow greater efficiency and automation in our conversion to an annual reappraisal cycle.
- Maintained and verified assessment roll records for the administration of the legislatively enacted tax abatements.

Objectives FY 09-10

- Continue to work with our internet provider and the Information Technology Department to upgrade and enhance our technological usage and ability. With the availability of the technology funding we will continue to enhance this component of our Office.
- Continue to look for efficiency possibilities to make the Office more productive. Our focus is to manage the increased number of parcels and businesses with less staff and other resources. **(SP 4)**

Clerk-Treasurer's Office

Organizational Chart



Total Number of Positions: 22
Total Full-Time Equivalents: 17.089

CLERK-TREASURER

Mission Statement

To provide dedicated public service through a synergistic team that is committed to high work standards, achieving excellence, and performing with efficiency.

Major Programs Offered

The Clerk-Treasurer is an elected position that is chosen by the electorate of Douglas County every four years. The Clerk-Treasurer's Office is comprised of five separate divisions and budgets including the Civil Clerk, Election, District Court Clerk, Treasurer, and Tahoe General Services. The duties of these divisions vary greatly, are mandated by Federal and State Statutes, County Ordinances and are outlined in the sections below. They may also be found on our website located at <http://cltr.co.douglas.nv.us>.

Staffing and Budget

All Clerk-Treasurer divisions are funded within the General Fund. They generate revenue through fees for specific items (marriage licenses, FFN's, court fines, property tax tapes, etc.), and through internal service charges as identified in the General Fund Cost Allocation and Recovery Plan. For FY 09-10, authorized staffing for the combined Clerk-Treasurer's Office totals 17.09 FTE. The combined division budgets equal \$1,502,026. These are reductions from FY 08-09 totals of 19.69 FTE and budgets of \$1,679,758.

County Clerk/Treasurer					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 09 to 10	Adopted 09 to 10
Personnel Services	1,385,241	1,481,406	1,315,329	(166,077)	-11.2%
Services & Supplies	116,148	189,197	186,697	(2,500)	-1.3%
Total	1,501,389	1,670,603	1,502,026	(168,577)	-10.1%
Expenditures by Division					
Civil Clerks	318,006	354,375	340,227	(14,148)	-4.0%
Elections	64,265	129,200	129,200	-	0.0%
Tahoe General Services	266,901	275,947	282,656	6,709	2.4%
Treasurer	500,374	549,676	384,301	(165,375)	-30.1%
District Court Clerks	351,843	361,405	365,642	4,237	1.2%
Total	1,501,389	1,670,603	1,502,026	(168,577)	-10.1%
Funding by Source					
General Fund	1,501,389	1,670,603	1,502,026	(168,577)	-10.1%
FTE	20.02	20.09	17.09	(3.00)	-14.9%

CIVIL CLERK

The Clerk's main office is located in the Minden Inn, 1594 Esmeralda Avenue, Minden. Hours of operation are Monday through Friday, 9:00 a.m. to 5:00 p.m. Staff is on call for Saturday and holiday marriage licenses. The Clerk's Office at Lake Tahoe is open 6 days a week (excluding Thanksgiving and Christmas), for the issuance of marriage licenses.

Expanded Responsibilities Include:

- Draft, compile and post agendas for County Commissioner, Board of Equalization, Planning Commission, and Debt Management Commission meetings in compliance with Nevada open meeting laws.
- Clerk and transcribe the County Commissioner, Board of Equalization, Planning Commission, and Debt Management Commission meetings in compliance with Nevada open meeting laws.
- Maintain an automated indexing system from 1980 forward for the County Commission meetings.
- Process and issue outdoor festival permits.
- Work with District Attorney, State and Federal agencies regarding child support payments.
- Issue marriage licenses in Minden and Lake Tahoe.
- Register voters and issue voter registration cards.
- File fictitious firm names and maintain corresponding computer database.
- File notary bonds and provide Public Notary service.
- Issue Minister Certificates to perform marriage ceremonies.
- Process passport applications.
- Take passport photos.
- Issue dog licenses.
- Verify identifications for benefits of foreign residents.
- Maintain and/or provide Internet calendars with agendas for County Commissioners, Planning Commission, other Boards, Towns and General Improvement Districts (GID's).
- Maintain and provide Internet calendar system for county map signing/tracking and scheduled use of Commissioner's meeting room.
- Maintain files and original copies of County Ordinances and Resolutions.
- Research and apply Nevada Revised Statutes and County Ordinances.
- Receive, balance, recap, and transfer to Treasurer's Office daily, all County Clerk fees collected.
- Provide handouts and answer phone, email, and over-the-counter questions from the general public.
- Complete all required Federal, State, and County reporting requirements.
- Create, update and maintain pages and forms on the official Clerk-Treasurer Web Site.
- Provide cross coverage for other Clerk-Treasurer Offices as needed.
- Prepare legislation and provide testimony and information to the legislature.

Staffing and Budget

For FY 09-10, the Civil Clerk's office has 4.31 FTE's and a budget of \$340,227.

Authorizations for FY 08-09 were 4.98 FTE's and \$354,375.

Civil Clerks					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				09 to 10	09 to 10
Personnel Services	306,842	338,245	324,097	(14,148)	-4.2%
Services & Supplies	11,164	16,130	16,130	-	0.0%
Total	318,006	354,375	340,227	(14,148)	-4.0%
Funding by Source					
General Fund	318,006	354,375	340,227	(14,148)	-4.0%
FTE	4.68	4.98	4.31	(0.67)	-13.4%

ELECTION

The Election Division is located within the County Clerk's Office in the Minden Inn, 1594 Esmeralda Avenue, Minden.

Expanded Responsibilities Include:

- Conduct all primary, general, special, and recall elections.
- Conduct all Town and General Improvement District elections.
- Conduct Candidate filing for all County, Town, and General Improvement District Offices.
- Responsible for the County's Touch-Screen Electronic Voting system.
- Responsible for the County's Optical-Scan Absentee Voting and mail in precinct process.
- Responsible for calculating correct quantity and ordering of absentee and mail ballots.
- Provide safe security/storage, transport, sealing & final disposition of absentee ballots.
- Responsible for the accurate tabulation and reporting of Douglas County elections.
- Receive/file candidate campaign contribution/expense reports and Financial Disclosure forms.
- Recruit and train over 120 election workers per election.
- Recruit, train, and assist Counting Board & Accuracy Board members for elections.
- Responsible for preparing and security of test run for the Accuracy Board.
- Prepare sample ballots for State, County, Township, General Improvement District and Town Offices.
- Provide maintenance, storage, security of 170 electronic voting machines and related equipment.
- Prepare, distribute and setup 170 electronic voting machines in 12 polling locations.
- Provide for and conduct countywide Early Voting at the permanent and satellite locations.
- Administer and maintain the County's Voter Registration computer system, software and databases.
- Maintain, edit and check the County's Voter Registration data through a batch update process linked to the Statewide 'NevVoter' system.
- Maintain 41 County Precinct Maps, 5 County Commission District Maps, 7 School District Trustee Maps, State Senate and Assembly boundaries.
- Prepare the election data for programming.
- Prepare and comply with all required noticing and publications.
- Implement all Federal and State Election Laws and Nevada Administrative Code.
- Maintain permanent voter registration applications for over 33,000 registered voters.
- Responsible for administering Ballot Question Committee requirements and processes.
- Maintain on-line voter inquiry system.
- Responsible for receiving, processing and verifying petitions.
- Provide handouts, answer phone, email, and over-the-counter questions from the general public.
- Provide voter lists and precinct maps upon request to political parties and candidates.
- Complete all required Federal, State, and County reporting requirements.
- Create, update, and maintain pages and forms on the official Clerk-Treasurer Web Site.
- Work closely with the Secretary of State regarding election matters.
- Prepare legislation and provide testimony and information to the legislature.

Staffing and Budget

The Civil Clerk's Election staff has no FTE's. The FY 09-10 budget is \$129,200. Temporary staff is employed during the election cycles. Authorization for FY 08-09 was \$129,200.

Elections					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				09 to 10	09 to 10
Personnel Services	6,607	9,900	9,900	-	0.0%
Services & Supplies	57,659	119,300	119,300	-	0.0%
Total	64,265	129,200	129,200	-	0.0%
Funding by Source					
General Fund	64,265	129,200	129,200	-	0.0%
FTE	-	-	-	-	n/a

DISTRICT COURT CLERK

The Office is located in the Judicial and Law Enforcement Center, 1625 8th Street, Minden.

Expanded Responsibilities Include:

- Staff acts as physical custodian of all records and evidence for two District Courts in compliance with the Nevada Constitution and Nevada Revised Statutes.
- File and docket all legal documents and maintain files utilized in two District Courts.
- Scans all court pleadings filed in each District Court case.
- File legal documents and maintain files utilized by the Western Nevada Regional Drug Court (WNRDC) and Western Nevada Regional DUI Court (WNRDUI).
- Maintain an automated court calendar system for all cases in two District Courts, the WNRDC and the WNRDUI.
- Provide for case docketing and tracking through a comprehensive case management system.
- Serve as Clerk for the two District Courts, the WNRDC and the WNRDUI for all Court proceedings.
- Provide support services as required by the District Court Arbitration Master.
- Compile and maintain an annual jury list, prepares jury venires, and jury payroll for each trial and summons prospective trial jurors.
- Summon Grand jurors and may serve as Clerk to the Grand Jury.
- Maintain a surety bail bond log and process bond exoneration's and forfeitures, and provide notification in bond forfeiture matters.
- Maintain a Civil Judgment roll as required by Nevada Revised Statute.
- Process criminal Final Disposition sheets to be entered in the national criminal history repository.
- Prepare records for cases appealed to the Supreme Court.
- Download case files to CD as necessary.
- File Powers of Attorney for Bail Agents.
- Collect criminal fines, fees, and restitution and transmit to Treasurer or to the victims.
- Collect mediation fees assessed in domestic cases and prepare claims for payment to mediators.
- Prepare statistical reporting as required by the Supreme Court/State Administrative Office of the Courts.
- Maintain and reconcile a bank account for monies paid to the Court for filing fees, bonds, jury fees, etc.
- Open and maintain savings accounts for Court cases as directed by District Court Judges and issues 1099's.
- Collect juvenile fines, restitution, grants and transmit monies to Treasurer's Office.
- Issue marriage licenses and register citizens to vote (along with the Civil Clerk's Office).
- Provide informational handouts and answer questions received by phone, over-the-counter or from the website from the general public.
- Perform record searches for District Court cases, and process requests for copies from other governmental agencies and the public.
- Research and apply Nevada Revised Statutes and County Ordinances and completes required Federal, State and County reporting requirements.
- Create, update, and maintain pages and forms on the official Clerk-Treasurer Web Site.

- Provide cross coverage for other Clerk-Treasurer Offices as needed.
- Prepare legislation and provide testimony and information to the legislature.

Staffing and Budget

The District Court Clerk's office has 4.90 FTE's. The FY09-10 budget is \$365,642. Authorizations for FY08-09 were 4.90 FTE's and \$361,405.

Court Clerks					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				09 to 10	09 to 10
Personnel Services	337,365	347,838	352,075	4,237	1.2%
Services & Supplies	14,479	13,567	13,567	-	0.0%
Total	351,843	361,405	365,642	4,237	1.2%
Funding by Source					
General Fund	351,843	361,405	365,642	4,237	1.2%
FTE	4.90	4.90	4.90	-	0.0%

TREASURER'S OFFICE

The Office is located in the Douglas County Administration Building, 1616 8th Street, Minden.

Expanded Responsibilities Include:

- Responsible for the administration of the County investment portfolio and calculation and apportionment of investment earnings. Responsible for final receipt of all monies received by Douglas County.
- Receive and issue Treasury receipts for collections by all other County departments and balance, combine, and deposit in bank daily all funds received.
- Prepare monthly and annual investment reports.
- Administration of Real Property Tax System currently on the IBM AS400.
- Billing, collecting, and apportioning Real Property taxes, issue courtesy notices to delinquent real property taxpayers after fourth installment and publish delinquent taxes and other tax notices as required by NRS.
- Collect and apportion Personal Property Taxes.
- Prepare liens, redemptions, quitclaim deeds, and tax sale deeds for recordation per NRS.
- Conduct tax sales for three (3) year delinquent properties, post and balance all special taxes for Districts that bill maintenance and operation fees.
- Collect, balance, and process water and sewer accounts maintaining all meter reading equipment and software for both touch read and radio read.
- Prepare hang-tags for shutoff of water service on delinquent accounts, record liens as necessary for delinquent water and sewer accounts.
- Collect and process special assessments working with Assessment Management Group.
- Conduct delinquent special assessment forfeiture sales, prepare lien redemptions as needed for assessments and receive and apportion Room Tax payments and assess late fees.
- Receive and apportion Combination Taxes per NRS.
- Act as ex-officio Treasurer for the Douglas County Redevelopment Agency.
- Maintain and reconcile general County bank account and various County trust accounts.
- Oversee, review and assist other departments with their County bank accounts and reconcile Countywide collateral statements to assure mandated levels are maintained.
- Provide countywide training on cash handling and "Core" cash receipting system as well as provide all technical support to departments using Core including installing programs and equipment.
- Maintain Treasurer cash basis general ledger by fund on amounts received and amounts paid out.
- Provide for checks and balances with the Comptroller's Office regarding County monies/funds.
- Maintain on-line inquiry system for the public displaying property tax balances owed.
- Maintain on-line automated e-mail reminder system for tax due dates.
- Maintain and reconcile credit card collections for 13 departments and the on-line payment center for the County. Also, install and train all departments using credit card swipe machines.
- Provide informational handouts and answer phone, email and in-person questions from the public.
- Provide County Commissioners with status of County Treasury and cumulative expenditures. Research and apply Nevada Revised Statutes and County Ordinances. Work with State Treasurer on related issues.
- Complete all required Federal, State and County reporting requirements.

- Create, update, and maintain pages and forms on the official Clerk-Treasurer Web Site.
- Provide cross coverage for other Clerk-Treasurer Offices as needed.
- Prepare legislation and provide testimony and information to the legislature.
- Provide for collection of Real Property Tax and Sewer/Water payments over the Internet.
- Maintain the County drop box in Minden for receipt of DMV and County payments and absentee ballots.
- Review fund balances and prepare claims to forward funds to the State as mandated by NRS.
- Administration of the 1Apps-va Server and the Core Receipt System; along with Sequel Server, network and database operations.
- Receipt and maintain database of all unclaimed monies to be transferred to the State Treasurer according to NRS.
- Maintain check inquiry for users to verify checks cleared.
- Maintain core inquiry/database for all departments to have access to a report writer for verifying money receipted.

Staffing and Budget

The Treasurer's office has 4.3 FTE's. The FY 09-10 budget is \$384,301. Authorizations for FY 08-09 were 6.51 FTE's and \$549,676.

Treasurer					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				09 to 10	09 to 10
Personnel Services	476,328	517,376	354,501	(162,875)	-31.5%
Services & Supplies	24,046	32,300	29,800	(2,500)	-7.7%
Total	500,374	549,676	384,301	(165,375)	-30.1%
Funding by Source					
General Fund	500,374	549,676	384,301	(165,375)	-30.1%
FTE	6.21	6.51	4.23	(2.28)	-35.1%

TAHOE GENERAL SERVICES

The Office is located in the County Administration Building, 175 Highway 50, Stateline (Second Floor).

Expanded Responsibilities Include:

- Perform State Department of Motor Vehicles (DMV) functions including, renewals, new registrations, titles, IVP's, ordering plates, etc.
- Work closely with the DMV on upgrades, training, and new laws.
- Issue marriage licenses.
- File fictitious firm names/notary bonds.
- Process passport applications.
- Take passport photos
- Issue dog licenses.
- Register voters.
- Provide notary service.
- Collect Constable fees.
- Collect Library fees.
- Collect Justice of the Peace fees.
- Verify identifications for benefits of foreign residents.
- Process child care applications.
- Accept applications for ministers and update list.
- Maintain county statistics for Clerk-Treasurer and State of Nevada.
- Assist in filing candidates for elections.
- Assist in early voting and Election Day processes.
- Collect property tax and water payments.
- Collect Juvenile Probation fines.
- Fingerprint customers as requested.
- Sign off manufactured housing titles.
- Create, update, and maintain pages and forms on the official Clerk-Treasurer Web Site.
- Provide cross coverage for other Clerk-Treasurer Offices as needed.
- Complete all required Federal, State, and County reporting requirements.
- Receive and distribute documents and correspondence from all County offices to the public and visa-versa.
- Maintain the County drop box at Lake Tahoe for DMV, county payments and absentee ballots.
- Provide informational handouts and answer phone, email, and over-the-counter questions from the public.

Staffing and Budget

The Tahoe General Services has 3.65 FTE's. The FY 09-10 budget is \$282,656. Authorizations for FY 08-09 were 3.70 FTE's and \$275,947.

Tahoe General Svcs					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				09 to 10	09 to 10
Personnel Services	258,101	268,047	274,756	6,709	2.5%
Services & Supplies	8,801	7,900	7,900	-	0.0%
Total	266,901	275,947	282,656	6,709	2.4%
Funding by Source					
General Fund	266,901	275,947	282,656	6,709	2.4%
FTE	4.23	3.70	3.65	(0.05)	-1.4%

CLERK-TREASURER COMBINED

Major Accomplishments of FY 08-09

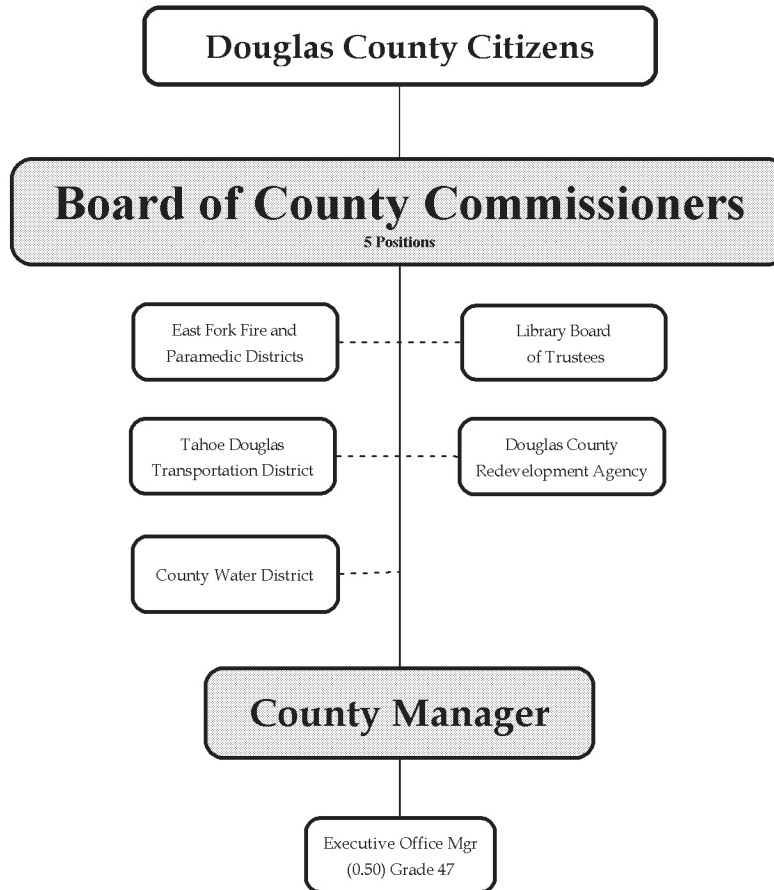
- Completed successful primary and general elections for the 2008 presidential cycle which included moving permanent early voting location to the CVIC Hall.
- Implemented new barcode and voting roster process for early voting.
- Conducted the Round Hill Special Election.
- Helped prepare revised statewide election policies and procedures.
- Continued work on the operation of the Statewide Voter Registration System.
- Completed programming changes for lists containing confidential voters addresses.
- Worked on Federal and State election issues and legislation with other counties in conjunction with Nevada Association of County Clerks and County Election Officials (NACCEO).
- Revised operations to meet required budget reductions for FY 09-10 .
- Participated in and provided information for the 2009 Legislative cycle which included major election law revisions and raising the count to 3000 voters per precinct.
- Implemented new legislation that became law in 2009.
- Completed the 1st year cycle on the ADS Property Tax Billing System. This included administration of new AS400 programs, revision of tax bills, development of additional database routines, attending and testifying at State meetings and the production of new reports.
- Continued work on statewide fiscal issues with other counties in conjunction with County Fiscal Officers Association (CFOA) and Association of County Treasurers of Nevada (ACTN).
- Continued enhancement of the Clerk-Treasurer web sites for all divisions.
- Continued investment pool development with Mellon/BNY.
- Completed background preparation for Velocity on-line credit card payment system.
- Enhanced operations for utility billing, metering and handheld units.
- Enhanced software and hardware operations for all offices and elections.
- Implemented 'Red Flag Rules' ordinance, policies and procedures.
- Developed and implemented new processes for rollout of re-written Outdoor Festival Ordinance.

FY 09-10 Objectives

- Successfully conduct the 2010 Primary Election.
- Expand early voting locations and duration for 2010 elections. **(SP 4)**
- Build and improve on the new election systems and procedures established in 2008. **(SP 4)**
- Participate in the AOC statewide comprehensive training/education process for District Court Clerks and the AOC Legislative Field Team.
- Complete testing and selection process for new Treasury General Ledger system.
- Enhance the forms section to the Clerk-Treasurer website for downloading/printing of the existing forms for all offices. **(SP 4)**
- Continue to dispose of civil exhibits and criminal evidence, according to statutory guidelines, and then develop an inventory system for the evidence room.
- Continue work on upgrading the automated jury program and files within the UCS to work in conjunction with the Court Computer System Manager.

- Participate in the Nevada Association of Court Administrators (NACE) to keep abreast of Court Administration and Legislative issues affecting the District Court Clerk's Office.
- Participate in training provided by the Supreme Court, District Court Library Commission, and Administrative Office of the Courts relating to adoption and use of standardized forms for cases involving a joint petition for divorce.
- Complete Clerk scanning of all Marriage License Applications for SSN redaction along with file searching.
- Continue work on enhancement of Commissioner meeting packets, audio files and minutes. **(SP 4)**
- Expand District Court services for downloading case files to CD's.
- Finalize Credit Card/Direct Debit changes needed for payment policies and procedures.
- Complete purchase and install of New World Licensing System on a Sequel/.Net Platform.
- Expand electronic fingerprinting options when transmitting to State Repository.
- Continue evaluation of investment portfolio and diversification.
- Continue cross training with all employees, where possible, within the Clerk-Treasurer Divisions.
- Continue work on statewide issues with other counties in conjunction with County Fiscal Officers Association (CFOA), Association of County Treasurers of Nevada (ACTN) and their websites. **(SP 4)**
- Continue work on statewide election issues with other counties in conjunction with Nevada Association of County Clerks and County Election Officials (NACCEO). **(SP 4)**
- Continue to promote and increase number of DMV renewals at Tahoe General Service's office.
- Explore possibility of opening another DMV satellite office in Minden.
- Continue work with the Secretary of State on three election committees covering statewide regulations, training and technology for the statewide voter registration system and process HAVA compliance.
- Continue to monitor Federal Election Legislation.
- Complete discussions with Information Systems on administrative issues and upgrade of outdated computers, standardized software systems and operational needs. **(SP 4)**
- Continue active discussion and participation with other Douglas County elected officers to insure we continue to provide the best possible service to our constituents.
- Complete testing and selection process for new Licensing system. **(SP 4)**
- Complete testing and development for Fictitious Firm Name web searches and ordering marriage license application copies over the web. **(SP 4)**
- Successfully move the Clerk's office and Election center locations into a combined facility with the Treasurer's office at the 'Old Courthouse'.

Board of County Commissioners Organizational Chart



Total Number of Positions: 6
Total Full-Time Equivalents: 0.5

COUNTY COMMISSIONERS

Vision Statement

Douglas County offers unsurpassed opportunities for living, working and recreating in a variety of beautiful landscapes from Lake Tahoe to the eastern valleys of the Sierra Nevada Range. The Western spirit of Douglas County is evident in our agricultural heritage; the way we value our open space, views, and other treasured resources; our livable neighborhoods and communities that are well-planned to integrate with services, facilities, and the surrounding natural landscape; the diverse, entrepreneurial economy that supports our families; and our commitment to collaborative decision making to ensure a sustainable high quality of life for future generations.

Mission Statement

Working together with integrity and accountability, the Douglas County team provides efficient and effective government services to fostering a safe, healthy, scenic and vibrant community in which people prosper and enjoy an exceptional standard of living.

Overview of County Commissioner Functions

The Board of County Commissioners is the legislative body of Douglas County. The Board establishes policies for the County that are implemented by employees under the direction of the County Manager, other persons who report directly to the Board and those working collaboratively with the Board. Working in conjunction with other Elected Officials and employees, the Board represents the interests of residents in the development and implementation of financial and administrative County policies. The Board has overall fiscal responsibility for the County. Through the establishment and implementation of County policies and programs, the Board of County Commissioners creates opportunities for residents, businesses and visitors to enjoy the quality of living in Douglas County.

The five members of the Board reside in different districts throughout the County, but are elected at-large and represent the entire County. In addition to its overall County policymaking role, the Board of Commissioners also serves as the governing board of the East Fork Fire and Paramedic Districts, Tahoe Douglas Transportation District, the County Water District, and the Douglas County Redevelopment Agency. At the beginning of each calendar year, the Board selects among themselves who will serve as Chairman and Vice Chairman. For 2009, Nancy McDermid is the Chair and Greg Lynn is Vice Chairman.

Public meetings are held on the first Thursday of each month at the Historic Courthouse in Minden, and on the third Thursday of each month at the Douglas County Transportation (Chamber/Visitors Authority) Building in Stateline (Lake Tahoe). Special meetings are scheduled as required or needed. Other community and public meetings are held throughout the year to obtain public input on specific matters and projects proposed within the County. Each year, commissioners appoint residents to numerous advisory boards and citizen committees to provide specific input to the Board. Board Members also serve on a number of local, regional and statewide boards and committees.

Staff and Budget

Staff support for the Board is provided by the County Manager's Office, with 50% of the Office Manager's cost allocated to the Commissioners' budget. The budget for FY 09-10 is \$372,876.

County Commissioners					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 09 to 10	Adopted 09 to 10
Personnel Services	290,385	310,395	295,368	(15,027)	-4.8%
Services & Supplies	82,785	77,508	77,508	-	0.0%
Total	373,171	387,903	372,876	(15,027)	-3.9%
Funding by Source					
General Fund	373,171	387,903	372,876	(15,027)	-3.9%
FTE	0.50	0.50	0.50	-	0.0%

Policies, Priorities and Objectives FY 09-10

- Monitor and adjust the County Strategic Plan to ensure the strategic priorities identified by the Board are guiding the work of County departments and the focus of the Board of County Commissioners. **(SP 1,2,3,4)**
- Consider the consolidation of the County's water utilities into a single water utility fund. **(SP 4)**
- Complete the public process in the development of a Douglas County Conservation Bill which places an emphasis on the funding of agricultural conservation easements. **(SP 3)**
- Develop a Stormwater Master Plan **(SP 4)**
- Develop board economic development strategies in conjunction with regional partners. **(SP 3)**
- Develop a balanced budget for FY 10-11 to support County services and capital improvements. **(SP 1)**
- Complete departmental performance analysis reviews. **(SP 1)**
- Prepare strategies for future ballot questions in 2010. **(SP 1)**
- Continue the development of facility plans and implementation of priority infrastructure projects. **(SP 4)**

Major Accomplishments of FY 08-09

At the direction of the Board, the County Manager pursues an aggressive work program focusing on the physical and fiscal development of the County. A high priority continues to be placed on customer service, enhancing communications with the public, and being responsive to the needs of the community. The Board continues its effort to provide information to the public and plan for the future of the County.

Objectives vs. Results FY 08-09

- Objective #1:** Monitor and adjust the County Strategic Plan to ensure the strategic priorities identified by the Board are guiding the work of County departments and the focus of the Board of County Commissioners.
- Result:** *The Board modified and streamlined the Strategic Plan in February 2009 to give clear direction about its priorities and to respond to economic challenges and reduced staffing levels.*
- Objective #2:** Develop and approve a revised floodplain ordinance.
- Result:** *A revised floodplain ordinance was adopted in October 2008 following six months of workshops, meetings and public hearings.*
- Objective #3:** Support the purchase of conservation easements and lands.
- Result:** *Three conservation easements totaling in excess of 640 acres were completed in late 2008 through the Southern Nevada Public Lands Management Act (SNPLMA).*
- Objective #4:** Water Budget related studies (Mountain Block recharge refinement and Groundwater Numerical Flow Model)
- Result:** *Completed fine-tuning calibration of the ground-water model in the mountain block areas and established development “pumping” simulations in consultation with the Carson Water Subconservancy District and County.*
- Objective #5:** Update financial policies for the County Enterprise Funds to guide staff in the development of financial plans and water rates.
- Result:** *New financial policies were adopted for County Enterprise Funds.*
- Objective #6:** Develop a legislative agenda, monitor legislation, and actively participate in the 2009 Legislative Session.
- Result:** *The Board established a legislative agenda well in advance of the session and attended meetings with the legislative coalition from four counties including Douglas (Carson, Lyon and Storey). They were very active during session as well attending and testifying at numerous hearings. Douglas County’s Water Bill, SB 66 was successful passed.*
- Objective #7:** Develop a balanced budget for FY 09-10 to support County services and capital improvements.
- Result:** *The Board approved its FY 09-10 final budget at a public hearing on May 18, 2009. This budget required a number of expenditure reductions and personnel cost containment strategies to offset declining revenue.*
-

Objective #8: Complete departmental performance enhancement reviews.

Result: *The Board received a Performance Analysis report regarding the Recorder's/Records Management Department in September 2008, and a report on the Social Services Division in June 2009. The reports recognized processes and procedures that were working well and identified areas for improvements.*

Objective #9: Prepare strategies for future ballot questions in 2010.

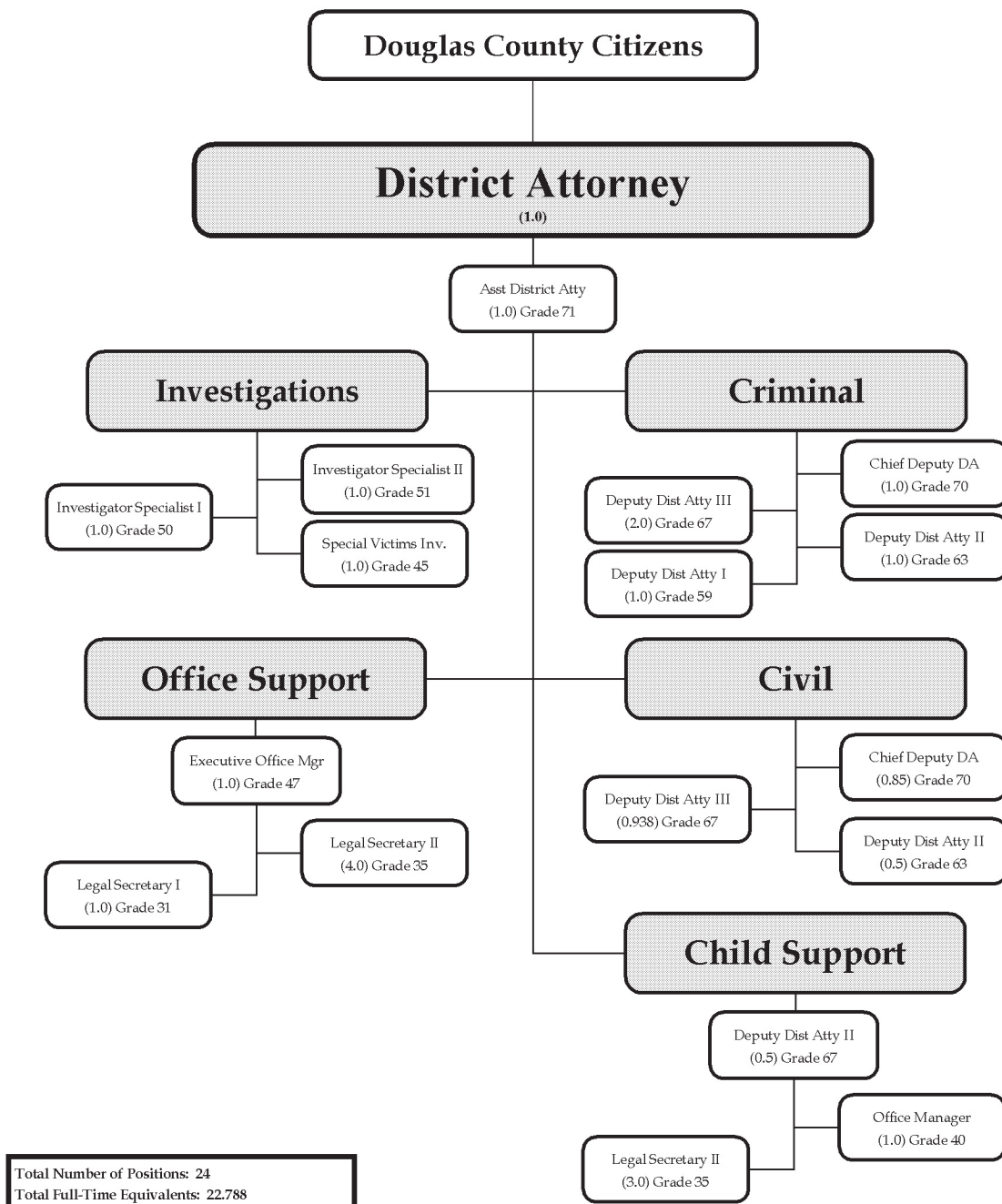
Result: *The Board directed staff to hold public workshops to consider potential language regarding the Airport Use Ordinance that will be placed on the 2010 ballot. Draft ballot language will be presented to the Board for consideration and adoption by January 2010.*

Objective #10: Continue the development of facility plans and implementation of priority infrastructure projects.

Result: *The design and construction drawings for Phases 1-3 of the Valley jail expansion were developed; improvements were made to the Minden Inn parking lot, and numerous water, sewer and transportation maintenance projects were undertaken during FY 08-09.*

District Attorney's Office

Organizational Chart



DISTRICT ATTORNEY'S OFFICE

Mission Statement

To uphold the public trust in the application and enforcement of the laws and to make our community safer, change lives for the better, and serve our profession honorably.

Functions of the District Attorney's Office

The District Attorney's Office is comprised of four Divisions: (1) Criminal Division; (2) Civil Division; (3) Investigations Division, and; (4) Family Support Division. The current organizational chart is attached hereto.

1. Criminal Division

The Criminal Division of the Douglas County District Attorney's Office prosecutes felonies, gross misdemeanor and misdemeanor crimes committed within the jurisdictional boundaries of Douglas County. The Criminal Division is comprised of the following personnel and assignments:

- Three full-time Deputy District Attorneys prosecuting all levels of crimes
- One full-time Deputy District Attorneys prosecuting misdemeanors
- One full-time Deputy District Attorney prosecuting misdemeanors and all juvenile cases
- Four full-time legal secretaries and an Office Manager (handles administrative duties and performs secretarial duties for Criminal Division and Civil Division); due to budget cuts, the Criminal Division has one secretarial position that has been held vacant and unfunded July 1, 2008

The Criminal Division receives referrals on criminal and juvenile cases through arrests and submissions from the Douglas County Sheriff's Department, Douglas County Juvenile Probation, The State of Nevada Department of Public Safety (Nevada Highway Patrol, Investigations Division, Tri-Net Narcotic Task Force, and Parole and Probation), as well as other State and Federal law enforcement agencies and task forces. Prosecutors assigned to the Criminal Division perform the following duties and functions:

- Prepare Complaints, Indictments and Information
- Attend arraignments in the Tahoe Township Justice Court (TTJC), East Fork Justice Court (EFJC) and Ninth Judicial District Court (NJDC) Depts. I & II
- Legal research and draft motions, oppositions, writs and appeals
- Prepare for and conduct traffic trials, bench trials and jury trials
- Prepare for and attend juvenile petition hearings and fact findings
- Prepare arrest warrants and search warrants
- Attend bail reviews in TTJC, EFJC and NJDC
- Attend sentencing hearings in TTJC, EFJC and NJDC

- Meet & confer with defense attorneys for pre-trial conferences, mandatory status conferences and pre-preliminary hearings
- Pretrial and interview victims and witnesses
- Prepare necessary correspondence
- Prepare detainers and extraditions
- Perform after hour duties as “On-Call” deputy district attorney
- Oral arguments in Justice Courts, District Courts and Nevada Supreme Court

In 2008, the Criminal Division processed 2339 misdemeanor cases, 23 gross misdemeanor cases and 610 felony cases, for a total of 2972 cases. In 2007, the total number of cases processed was 2548. In 2006, the total number of cases processed was 2475. In 2005, the total number of cases processed was 2275. In 2004, the total number of cases processed was 2133. The number of processed cases excludes traffic pretrial cases every Monday morning in the Tahoe Township Justice Court and every Tuesday afternoon in the East Fork Justice Court. In addition to the 2972 cases filed in 2007, the Criminal Division processed an average of 50 traffic pretrial cases per week.

In February 2008 The U.S. Department of Justice Office, Violence Against Women grant, funded a Special Victims Response Team (“SVRT”) organized by District Attorney, Mark Jackson. This grant will improve the accountability of perpetrators accused of committing acts of domestic violence, dating violence, sexual assault and stalking. The increase in convictions will result in reducing the delay in victim contact by the District Attorney Office. Conducting thorough investigations involves utilizing a full-time special investigator who interviews victims within the first twelve critical hours of the incident, documenting/photographing injuries, establishing a rapport with and offering services to victims. The timely investigation will reduce the likelihood of victims becoming uncooperative in order to increase the likelihood of successful prosecutions. In addition, the SVRT safeguards victims of domestic violence, dating violence, sexual assault and stalking crimes by requesting the Courts to impose pre-trial conditions of release to include Global Positioning Satellite (G.P.S.) tracking of the offender, conducting aggressive supervision of pre-trial defendants and probationers of these crimes by utilizing a full-time probation officer, thus protecting the victim throughout the court proceedings and term of the convicted offenders’ incarceration and/or probationary period. Prior to the implementation of the SVRT, the District Attorney’s Office suffered from a conviction rate in domestic violence case of 15-20%. As of July 1, 2008, the conviction rate for domestic battery cases rose to 48%. As of December 31, 2008, the conviction rate for domestic battery cases rose to 74%.

An additional highlight in 2008 was the successful prosecution of Karen Bodden for the murder of her husband, Rob Bodden. After a three week jury trial, Karen Bodden was convicted of first degree murder with the use of a deadly weapon. NBC *Dateline* covered and filmed the murder trial and aired an hour long episode regarding the case in the summer of 2008.

2. Civil Division

The District Attorney, by law, serves as the County's counsel to the County Commissioners, elected County and township officers, County departments and agencies. The Civil Division is comprised of the following personnel and assignments:

- Two full-time Deputy District Attorneys
- One part-time Deputy District Attorney
- One Deputy District Attorney who splits time between the Civil Division and the Family Support Division (½ Dept. 341 & ½ Dept. 342)
- One full-time legal secretary

The duties of the Civil Division include providing legal representation and advice to the Board of County Commissioners, Planning Commission, Agenda Setting Meetings, Airport Master Plan Committee, Emergency Response Committee, Debt Management, Water Conveyance Advisory Committee, and Board of Equalization. The Civil Division also provides legal services to, among others, Animal Care and Services, Airport, Assessor's Office, Clerk's Office, Community Development, Comptroller's Office, China Springs Youth Camp, Constable's Office, County Manager's Office, East Fork Fire Protection District, Human Resources, Information Systems, Justice Courts, Juvenile Probation, Library, Paramedic District, Parks and Recreation, Purchasing, Recorder's Office, Road Maintenance, Sheriff's Department, Social Services, and Treasurer's Office. In providing legal representation, attorneys assigned to the Civil Division perform the following duties and functions:

- Researching statutes, ordinances and case law
- Issuing opinion letters
- Handling civil litigation matters
- Preparing and/or reviewing contracts, leases and ordinances
- Preparing and updating the Douglas County Code
- Handling civil asset forfeiture cases
- Enforcing safety, building and health codes
- Responding to informal requests for legal advice
- Handling large volume of telephone calls and e-mails
- Enforcing open meeting laws and ethics in government

3. Investigations Division

The Investigations Division is responsible for performing investigations for the District Attorney and his appointed deputies. The Investigations Division is comprised of the following personnel and assignments:

- One full-time Chief Investigator (Special Investigator II)
- Two full-time Investigators (Special Investigator I) (One position is grant funded)

The investigators are sworn peace officers pursuant to Chapter 289 of Nevada Revised Statutes. The investigations conducted by the Investigations Division cover a broad spectrum of issues including criminal cases, civil cases, internal investigations and collaborative efforts enhancing public safety.

Criminal Investigation duties and responsibilities include interaction with victims and witness of crimes, arresting criminal offenders, interviews and interrogations, assisting in the preparation and/or execution of search and arrest warrants, responding to crime scenes, identification and collection of evidence, victim/witness protection, preparation of investigative reports, and testifying in court.

Civil Investigation duties and responsibilities include asset forfeiture, liability issues, N.E.R.C. complaints, and providing resources to Civil Division Attorneys on any case requiring collection of evidence, statements or information.

Internal Investigation duties and responsibilities include providing investigative resources to any Douglas County department that requests assistance investigating alleged misconduct on the part of a Douglas County employee, and assisting Human Resources with investigating allegations of workplace harassment, violence, or hostile work environments.

The Investigations Division collaborates with law enforcement agencies to enhance public safety. Current collaborative efforts include the Douglas County Sheriff's Department (Investigations Division, Street Enforcement Team, and Patrol Division), Tri-Net Narcotic Task Force, "No Safe Haven" Program, and Special Victims Response Team.

4. Family Support Division

The Family Support Division performs a vital function of the District Attorney's Office. NRS 425.370 and 425.380(1) mandate the District Attorney to provide child support enforcement services for local applicants. Pursuant to an interlocal contract with the State of Nevada Department of Human Resources Welfare Division, Douglas County receives federal reimbursement (currently 66%) for approved activities pursuant to Title IV, Part D of the Social Security Act. The caseworkers assigned to the Child Support Division provide IV-D services for local cases as well as some intrastate and interstate cases as defined under 45 CFR 304.20. The Family Support Division is comprised of the following personnel and assignments:

- One Deputy District Attorney who splits time between the Civil Division and the Family Support Division (½ Dept. 341 & ½ Dept. 342)
- One full-time Coordinator/Caseworker
- Three full-time Caseworkers
- One part-time clerk position is being held vacant and unfunded as a result of budget cuts

The primary enforcement tools utilized by the caseworkers to collect child support are income withholding, federal tax refund intercepts, driver's license revocations, garnishments, and liens on real and personal property. Contempt sanctions, including jail time, are sought when other procedures fail. Criminal prosecution of parents who have missed payments for more than six consecutive months is also employed in appropriate child support cases.

The duties of the attorney and caseworkers assigned to the Family Support Division, include, but are not limited to:

- Establish paternity
- Establish support obligations
- Enforcement of support obligations
- Enforcement of medical support
- Input IV-D child support orders and accurate balances into the statewide computer system
- Process all undistributed collections pursuant to federal regulations
- Ensure orders and balances are accurate in cases referred
- Act as the coordinating agency within the County to assure compliance with the management requirements pursuant to contract and to submit timely claims for reimbursement
- Comply with federal statutes and regulations, state statutes and regulations and program policies
- Notification of appealed child support actions to Nevada Supreme Court
- Comply with Title IV-D performance standards as identified in 45 CFR, Parts 302 and 303
- Present Title IV-D cases in court proceedings
- Assist with inquiries generated by the governor's office, the administrator's office or other governmental offices
- Maintain ongoing inventory of all equipment purchases utilizing federal funds and maintain inventory for duration of useful life

Staffing and Budget

The elected District Attorney manages the District Attorney's Office. Staffing includes 22.79 full-time employees, including the Family Support Division. The FY09-10 budget is \$2,571,912.

For a number of years, this report has mentioned the need for additional staff. The county has started to implement a five-year plan to add deputies, jail staff and investigators to the sheriff's office. The county also has started to evaluate the need to add a second justice of the peace for the East Fork Township in accord with NRS 2.020(1)(c). The county recently added an additional attorney for the Public Defender Program based upon the increased criminal case load within the county. These external factors exacerbate the existing need for additional staff in the District Attorney's Office.

In 2008, each attorney assigned to the criminal division filed charges on, and prosecuted more than, 600 cases (this number excludes all other cases handled by the attorneys that did not result in the filing of criminal charges). The number of cases handled by each criminal prosecutor continues to increase to the detriment of the health, safety and welfare of the citizens of Douglas County.

The question of how many cases should a prosecutor handle has received two basic answers during the last three decades. The initial recommendation from the National Advisory Commission on Criminal Justice Standards and Goals is: "That an attorney handle no more than 150 felonies per year or no more than 400 misdemeanors per year." (Emphasis in original) American Bar Association Criminal Justice Standards 5-5.3, Providing Defense Services, 1977. The Douglas County District Attorney's Office greatly exceeds the limits in this recommendation and has for over 15 years.

The APRI recommends a second and different approach in which office staffing is evaluated based on the unique experience of each office and that the evaluation looks at both case-processing time as well as non-case related activities like office administration, community outreach and law enforcement coordination. APRI National Workload Assessment Project at 24-30. Based on either approach to workload analysis, the following staff additions and implementation dates are recommended.

Action
Implementation Date

Add 1 FTE Deputy District Attorney III position (Criminal Division) July 1, 2010

Add 1 FTE Legal Secretary

July 1, 2010

These staffing additions may require alteration based on external factors like changes in law enforcement and judicial resources, state legislative changes to penal titles and operational requirements applicable to prosecutors' offices and the economic well-being of the primary funding source, which is the General Fund of Douglas County.

Orderly planning requires that these recommendations be contained in the Annual Budget Report to show that financial planning is not confined to a year-to-year process when evaluating public services.

District Attorney					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				09 to 10	09 to 10
Personnel Services	2,200,703	2,458,347	2,363,183	(95,164)	-3.9%
Services & Supplies	153,401	141,330	208,729	67,399	47.7%
Capital Outlay	21,033	-	-	-	n/a
Total	2,375,138	2,599,677	2,571,912	(27,765)	-1.1%
Expenditures by Division					
Civil/Criminal	2,039,133	2,234,287	2,261,646	27,359	1.2%
Family Support	336,004	365,390	310,266	(55,124)	-15.1%
Total	2,375,138	2,599,677	2,571,912	(27,765)	-1.1%
Funding by Source					
General Fund	2,375,138	2,599,677	2,571,912	(27,765)	-1.1%
FTE	23.85	23.60	22.79	(0.81)	-3.4%

Objectives FY 09-10

- The District Attorney's Office will continue to be professional in fulfilling our statutory responsibilities in a professional manner.
- Assure in the midst of an ever-increasing case load, that the criminal division maintains the appropriate standards in charging decisions and case resolution. **(SP 2)**
- Work in conjunction with the Sheriff's Department, to make sure community expectations concerning law enforcement are met. **(SP 2)**
- Continue our collection efforts in our Family Support Enforcement unit.
- Assist with continued planning for either a remodel or reconstruction of the Judicial and Law Enforcement Center which is at the end of its expected design life. **(SP 4)**
- Implement bad check program in Douglas County.
- Create web site for District Attorney's Office with links to County's web site, which will include availability of the County Code to users of the internet.
- Implement electronic discovery in criminal cases. **(SP 2)**
- Work with Sheriff's Office and county staff in addressing rising gang issues and crimes in Douglas County. **(SP 2)**

PUBLIC DEFENDER

Mission Statement

To provide effective criminal defense representation of indigent persons charged with crimes, as mandated by the United States and Nevada Constitutions, statutes and case law.

Major Programs Offered

The Public Defender program is responsible for the representation of indigent defendants charged with a criminal offense in all the courts of Douglas County. This includes providing Defender representation to juveniles whose parents cannot afford to retain private counsel. If the presiding judge determines a defendant is able to pay for part of his/her defense, the defendant is assessed an amount to reimburse the County for providing representation.

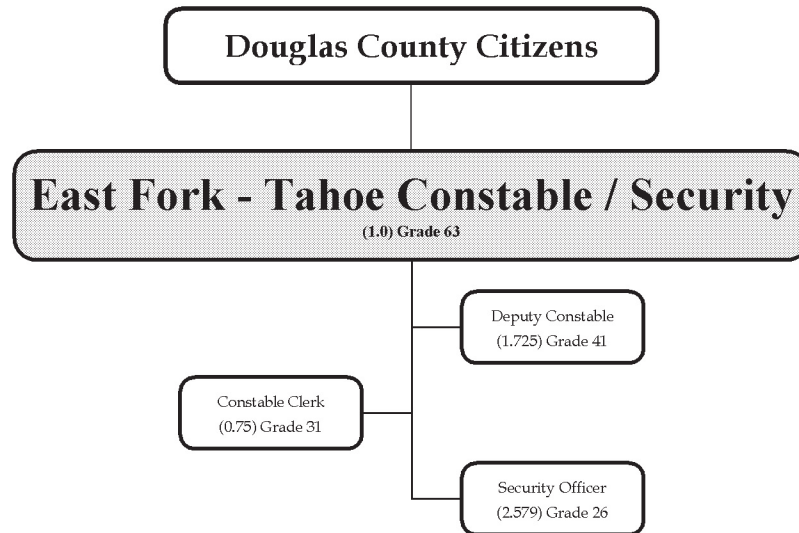
Staffing & Budget

The Public Defender program is provided on a contractual basis by three private attorneys. The Public Defender program also utilizes conflict attorneys. The Board of County Commissioners awards public defender contracts based on recommendations from the District Court Judges and the District Attorney's Office. The FY 09-10 budget is \$687,500 and is supported entirely by the General Fund.

Public Defender					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 09 to 10	Adopted 09 to 10
Services & Supplies	484,970	687,500	687,500	-	0.0%
Funding by Source					
General Fund	484,970	687,500	687,500	-	0.0%
FTE	-	-	-	-	n/a

Constable

Organizational Chart



Total Number of Positions: 14 Total Full-Time Equivalents: 6.054

EAST FORK / TAHOE TOWNSHIP CONSTABLES

Mission Statement

To provide the best service and assistance possible, instilling trust and promoting a positive attitude toward the Constable's offices and the community served.

Major Programs Offered

The Constable is a Peace Officer for both the East Fork and Tahoe Townships. The Constable Office execute orders of the courts and serve civil processes such as summons and complaints for civil cases and small claims; writs of execution on wages, bank accounts and automobiles; writs of garnishment; notices of eviction; notices of hearings; Temporary Protective Orders (TPO's); summary of eviction orders; writs of restitution; and subpoenas. Upon request, the Constable Office will serve warrants. The Constable also serves at Court Bailiff and Jailer and is responsible for all Tahoe Justice Court Security. The Constable attends Justice Court proceedings.

Staffing and Budget

The East Fork-Tahoe Constable is locally elected. Douglas County pays all costs of his services. The Constable Office receives assistance from part-time Deputy Constables and part-time Clerk position (on-call personnel are not included in FTE calculations). The FY 09-10 budget for the East Fork Township is \$278,113 and the Tahoe Township is \$141,220. Both Constable Offices are supported entirely by the County's General Fund.

EF Constable/Security					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				09 to 10	09 to 10
Personnel Services	225,105	147,232	272,048	124,816	84.8%
Services & Supplies	1,500	3,190	6,065	2,875	90.1%
Total	226,605	150,422	278,113	127,691	84.9%
Funding by Source					
General Fund	226,605	150,422	278,113	127,691	84.9%
FTE	1.00	3.70	3.58	(0.12)	-3.2%

Tahoe Constable					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
	Actual	Adopted	Adopted	Adopted	Adopted
Expenditures by Category				09 to 10	09 to 10
Personnel Services	109,940	151,191	138,860	(12,331)	-8.2%
Services & Supplies	1,762	2,360	2,360	-	0.0%
Total	111,702	153,551	141,220	(12,331)	-8.0%
Funding by Source					
General Fund	111,702	153,551	141,220	(12,331)	-8.0%
FTE	2.40	2.48	2.48	-	0.00%

FY 09-10 Objectives

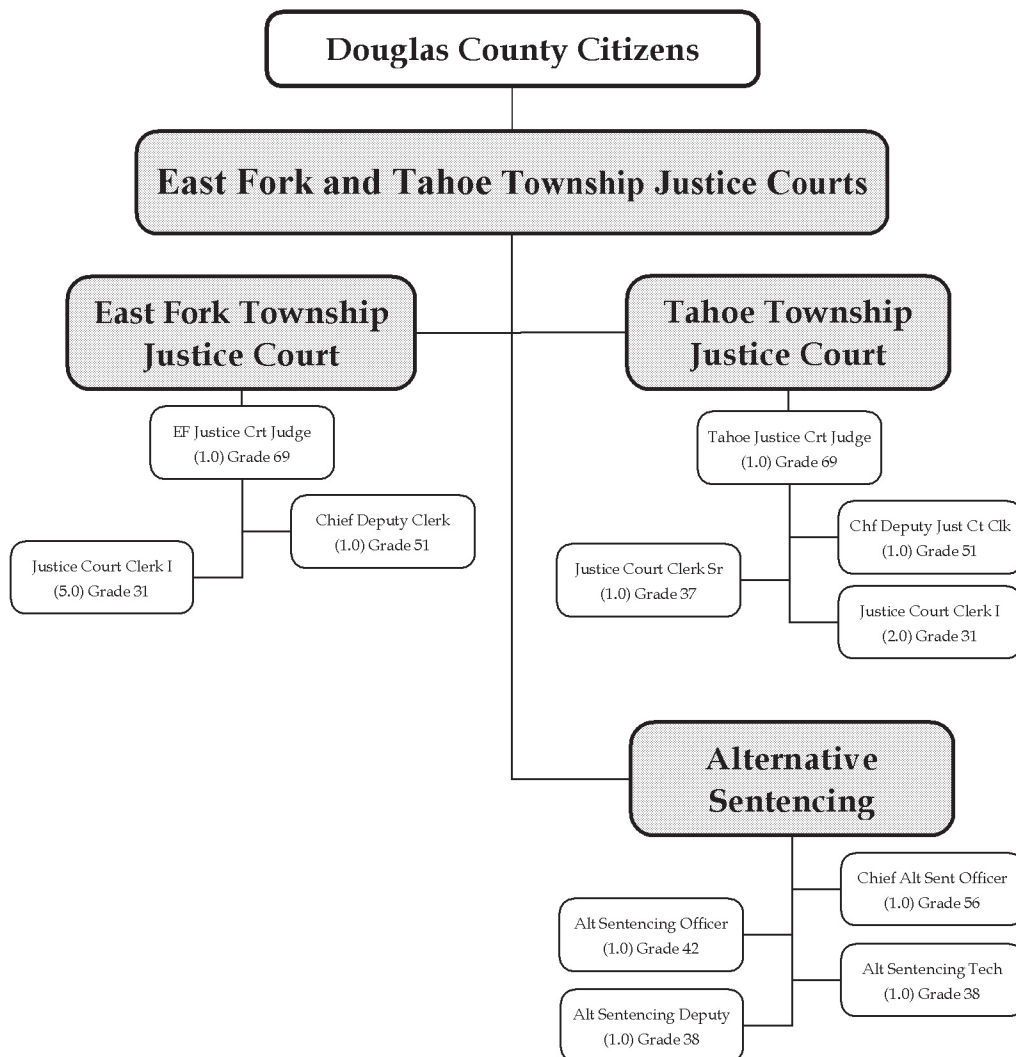
- To provide cost effective services and programs to meet the needs of the Douglas County community. (SP 1)

FY 08-09 Objectives & Results

Objective #1: To provide cost effective services and programs to meet the needs of the Douglas County community.

Result: Ongoing.

East Fork and Tahoe Township Justice Courts Organizational Chart



Total Number of Positions: 16
Total Full-Time Equivalents: 16.0

EAST FORK AND TAHOE TOWNSHIP JUSTICE COURTS

Mission Statement

The Justice Courts are committed to the impartial administration of justice and the protection of rights of individuals and society.

Duties and Functions

The Justice Courts have jurisdiction in matters pertaining to small claims, eviction, traffic citations, misdemeanors, and limited jurisdiction regarding civil actions, felony, and gross misdemeanor matters. The Courts perform a myriad of duties and functions mandated by the State Legislature and the Supreme Court. They also provide assistance and work closely with various criminal defendants and numerous justice agencies. In addition, the Courts issue search warrants and arrest warrants, hold arraignments and trials for misdemeanor cases, and handle gross misdemeanor and felony cases from the initial arrest through the preliminary hearing stage, including bail setting and probable cause determinations. The Courts are responsible for issuing, reporting, and monitoring temporary protective orders for domestic violence and stalking and harassment. The Courts hear civil cases with jurisdictional amounts up to \$10,000 and small claims cases up to \$5,000. Effective January 1, 2005, the Justice Courts can also conduct short civil jury trials. Persons appearing in Justice Court may represent themselves or choose to have an attorney present.

Staffing and Budget

Judge Jim EnEarl and Judge Richard Glasson are locally elected to serve as Justice Court Judges. Douglas County pays the salaries of the two Justice Court Judges and their staffs.

Judge Jim EnEarl (East Fork Justice Court) has a staff consisting of 6 full-time employees, including 1 Chief Deputy Justice Court Clerk, 5 full-time Justice Court Clerks and a portion of a Programmer Analyst for a total of 7.13 FTE

Judge Richard Glasson (Tahoe Justice Court) has a staff consisting of 4 full-time employees, including a Chief Deputy Justice Court Clerk, 1 Senior Justice Court Clerk, 2 Justice Court Clerks and a portion of a Programmer Analyst for a total of 5.13 FTE.

The Alternative Sentencing Department has a Chief Alternative Sentencing Officer who is accountable to East Fork Justice Court, an Alternative Sentencing Officer I, an Alternative Sentencing Deputy and an Alternative Sentencing Technician for a total of 4.0 FTE. Domestic Violence Grant money assists with full time Alternative Sentencing Technician position.

The FY 09-10 budget for the East Fork Justice Court is \$647,731, the Tahoe Justice Court is \$531,806 and the Alternative Sentencing Division is \$498,785. Both Justice Courts are supported by the County's General Fund and the Justice Court Administrative Assessment Fund (Expenditures in the Justice Court Administrative Assessment Fund are split equally between the two courts for this presentation).

EF Justice Court

	2007-08	2008-09	2009-10	\$ Chg	% Chg
	Actual	Adopted	Adopted	Adopted	Adopted
Expenditures by Category				09 to 10	09 to 10
Personnel Services	542,137	559,837	544,052	(15,785)	-2.8%
Services & Supplies	40,583	34,412	99,975	65,563	190.5%
Capital Outlay	25,138	21,376	3,704	(17,672)	-82.7%
Capital Projects	13,347	-	-	-	n/a
Total	621,205	615,625	647,731	32,106	5.2%
Funding by Source					
General Fund	578,885	593,562	627,777	34,215	5.8%
Justice Court Admin Assess	42,320	22,063	19,954	(2,109)	-9.6%
Total	621,205	615,625	647,731	32,106	5.2%
FTE	7.50	7.50	7.13	(0.37)	-4.9%

Tahoe Justice Court

	2007-08	2008-09	2009-10	\$ Chg	% Chg
	Actual	Adopted	Adopted	Adopted	Adopted
Expenditures by Category				09 to 10	09 to 10
Personnel Services	532,256	521,272	473,502	(47,770)	-9.2%
Services & Supplies	43,030	39,724	54,600	14,876	37.4%
Capital Outlay	50,277	42,751	3,704	(39,047)	-91.3%
Capital Projects	26,694	-	-	-	n/a
Total	652,257	603,747	531,806	(71,941)	-11.9%
Funding by Source					
General Fund	520,087	536,107	511,852	(24,255)	-4.5%
Justice Court Admin Assess	132,170	67,640	19,954	(47,686)	-70.5%
Total	652,257	603,747	531,806	(71,941)	-11.9%
FTE	5.50	5.50	5.13	(0.37)	-6.7%

Alternative Sentencing					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 09 to 10	Adopted 09 to 10
Personnel Services	341,753	309,734	376,501	66,767	21.6%
Services & Supplies	229,941	124,784	122,284	(2,500)	-2.0%
Total	571,694	434,518	498,785	64,267	14.8%
Funding by Source					
General Fund	571,694	434,518	498,785	64,267	14.8%
FTE	3.73	3.48	4.00	0.53	15.1%

Objectives FY 09-10

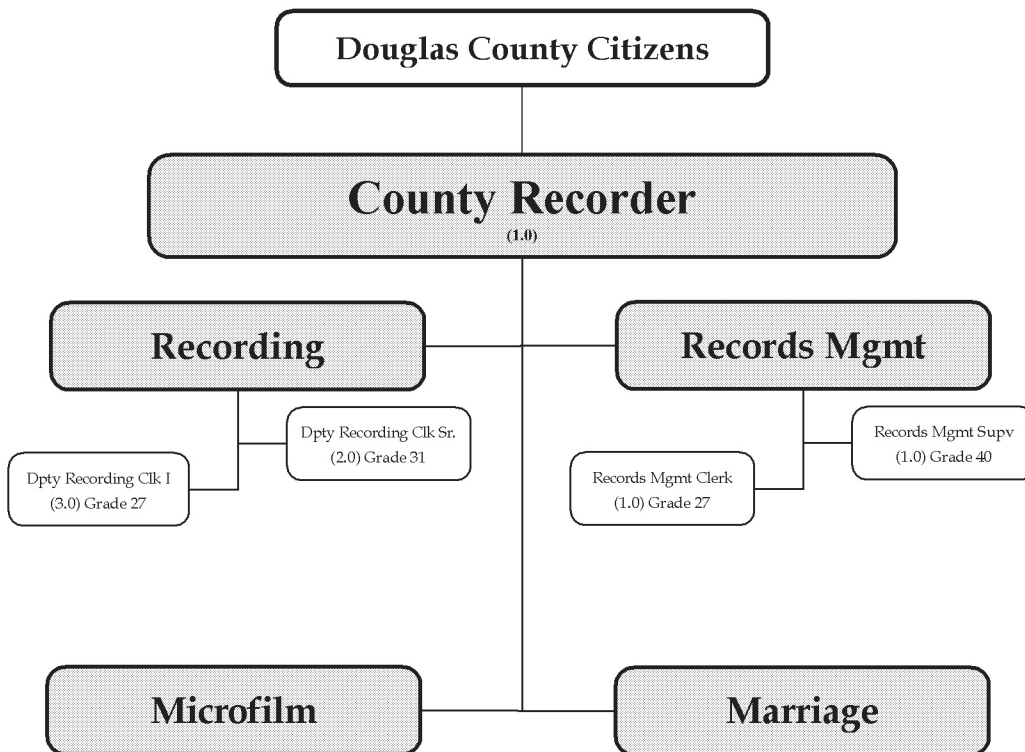
- Commitment to the goal of excellence in the administration of justice.
- Continue to serve the public in a courteous and businesslike fashion.
- Continue to perform the statutory duties/functions in a timely and cost-effective manner.
- Continue the vigorous collection of all fines, assessments and fees.
- Continually examine and improve procedures.

Objectives vs. Results FY 09-10

- Objective #1:** Commitment to the goal of excellence in the administration of justice.
Result: *The Judges continue to attend biannual training and the Court Clerks continue to attend biennial training offered by the Nevada Supreme Court's Administrative Office of the Courts (AOC).*
- Objective #2:** Continue to serve the public in a courteous and businesslike fashion.
Result: *East Fork Justice Court is currently updating all eviction forms and temporary protection order forms for public use. Court staff continues to receive compliments from the public, other County staff and outside agencies for their pleasant attitudes and helpful assistance.*
- Objective #3:** Continue to perform statutory duties/functions in a timely and cost-effective manner.
Result: *Court staff timely and efficiently comply with all statutory deadlines. The East Fork Justice Court also upgraded its computer system to save costs and increase staff productivity.*
- Objective #4:** Continue the vigorous collection of all fines, assessments and fees.
Result: *Fines/assessments/fees presented to the Court are collected or a Bench Warrant is issued. The Court continues to use a collection agency to assist staff with collection of out-of-state traffic warrants. East Fork Justice Court also collects restitution. In FY 08-09 this department collected \$77,905.75 in restitution fees.*
- Objective #5:** Continually examine and improve procedures.
Result: *The Court's policies and procedures are continually examined. East Fork Justice Court currently has a policy manual and procedures are being written.*

Recorder's Office

Organizational Chart



Total Number of Positions: 8
Total Full-Time Equivalents: 8.0

RECORDER'S OFFICE

Mission Statement

The Recorder's Office is mandated by Nevada Revised Statutes to record all documents defined by state statute, to protect and house them permanently, and to make them available for public inspection. It is the mission of the Recorder's Office to provide the public with accurate, efficient, and prompt recordation of all documents presented, and to provide the users of the office with prompt and courteous service in researching and retrieving records.

Major Programs

The Office has four primary divisions: Recording, Marriage, Imaging (formerly Microfilm), and Records Management.

Recording Division:

The Recorder's Office is accountable for recording all authorized, entitled, or required documents and maps which are presented in person, electronically, or by mail. The documents are indexed and scanned into the County database to provide prompt access to the public for the efficient retrieval of the information. The Recorder and clerks respond to all telephone, email, and counter inquiries regarding recorded documents and provide assistance to customers in their document research with all available record formats. The Recorder's website at www.douglascountynv.gov/sites/recorder provides access to certain real property records, marriage license indices, and forms.

Marriage Division:

Marriage licenses are recorded, scanned, and indexed daily to provide users of the database prompt access to the most recent licenses issued. The department's database includes licenses from April 1974 to the present. The Recorder's website includes the capacity for users to research the marriage license index, and order and pay for licenses on-line. In the past year, Douglas County issued 2130 new marriage abstracts and 3716 previously recorded marriage abstracts.

Imaging Division:

Because microfilm is recognized by the State of Nevada as a permanent record, all original documents are scanned and copied to microfilm as required by NRS 239.051. The microfilmed documents are reviewed for accuracy and film quality after which they are returned to the customer. The microfilm is retained permanently and scanned images from 2003 to the present are made available electronically to the public. In addition, all marriage certificates are scanned, filmed, and made available to the public through the department's database.

Records Management Division:

Douglas County Records Management manages records inventory for the Douglas County offices in accordance with Nevada Revised Statutes, Nevada Local Government Records Management Program Manual, and the Nevada Local Government Records Retention Schedules. As the custodian of records, it is the division's responsibility to warehouse and inventory documents to reasonably protect them from loss or damage, to retrieve documents as requested by authorized departments, and to destroy them once the documents have met their retention period in compliance with NRS 239.125.

Staffing and Budget

The County Recorder is an elected position. Including the Recorder, the office currently has a total of 8 FTE's: six in the Recorder's Office and two in the Records Management Division. The FY 09-10 total County Recorder's budget is \$569,360, with \$431,242 for the Recorder's Office and \$138,118 for the Records Management Division.

Recorder's Office					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
	Actual	Adopted	Adopted	Adopted	Adopted
Expenditures by Category				09 to 10	09 to 10
Personnel Services	462,319	464,301	416,992	(47,309)	-10.2%
Services & Supplies	60,733	14,250	14,250	-	0.0%
Total	523,052	478,551	431,242	(47,309)	-9.9%
Funding by Source					
General Fund	523,052	478,551	431,242	(47,309)	-9.9%
FTE	7.00	6.75	6.00	(0.75)	-11.1%

Objectives FY 09-10

- NRS 239B.030 requires the removal of personal information in all recorded documents to be completed by December 2017. Personal information has been redacted in documents recorded from January 1, 2007 to the present. The Recorder's Office has begun redacting documents recorded prior to 2007 in order to comply with the NRS.
- The Recorder's Office will develop a more user friendly web site to meet the demand for greater electronic accessibility to public information.
- The Recorder's Office will scan and enter into the County database a portion of the records from 1960 to 1982 that are currently stored in the office on film and microfiche with the objective of making this information available electronically to the public.

Major Accomplishments of FY 08-09

- Reduced the number of employees in the Recorder's Office in response to the economic downturn.
- Added search parameters to the County database to enable users to refine their searches.
- Scanned and indexed all books from 1856 to 1960 into the "Old Book System" making them available electronically on the public computers in the Recorder's office.

RECORDS MANAGEMENT DIVISION

Mission Statement

Records Management shall maintain and operate a center for receiving and storing records of the County offices pending their disposition in a manner prescribed by state statute.

Staffing and Budget

The Records Manager reports to the County Recorder, and the division has two FTE's. The FY 09-10 budget for Records Management is \$138,118.

Records Management					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 09 to 10	Adopted 09 to 10
Personnel Services	108,062	114,926	108,448	(6,478)	-5.6%
Services & Supplies	24,362	29,670	29,670	-	0.0%
Total	132,423	144,596	138,118	(6,478)	-4.5%
Funding by Source					
General Fund	132,423	144,596	138,118	(6,478)	-4.5%
FTE	2.00	2.00	2.00	-	0.0%

Major Accomplishments of FY 08-09

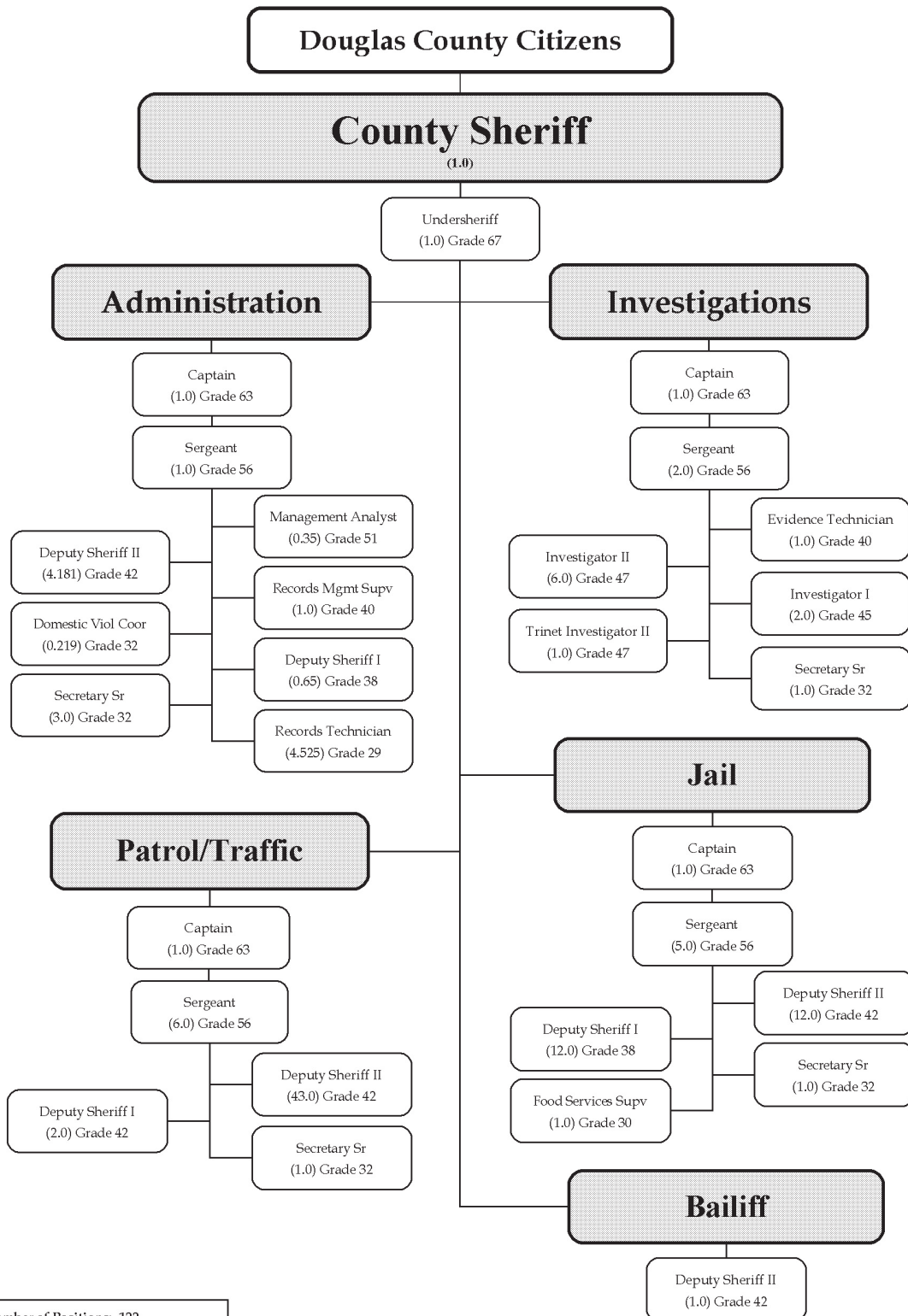
- Installation of "Old Book" index which involved scanning and rebinding the old record books dating from 1856 to 1960.
- Engaged a company to begin the process of restoring historical books beginning with the Kinsey Records from the mid 1800's. This will be an ongoing process as the funds are available.
- Updated retention schedules of inventories currently housed in the Douglas County Records Management building and made this schedule available on line to the participating departments.

Objectives FY 09-10

- Records Management will scan, film, and destroy a backlog of permanent files which will make available capacity for County offices to send their records for storage.
- Develop a county-wide permanent record storage program.
- Identify and evaluate a box inventory program that facilitates the management of records inventory for Douglas County offices.

Sheriff's Office

Organizational Chart



Total Number of Positions: 122
Total Full-Time Equivalents: 117.925

SHERIFF'S OFFICE**Mission Statement**

In a continuing partnership with our community, the men and women of the Douglas County Sheriff's Office are committed to enhancing the quality of life and the security of all, by providing fair, consistent, effective, and professional law enforcement services.

Major Programs Offered

The Sheriff's Office is comprised of four major Divisions, the Administration, Jail, Investigations and Patrol Divisions. Each of these Divisions is discussed separately in this section.

Staffing and Budget

Sheriff Ron Pierini is the elected official. The citizens of Douglas County elect a sheriff every four years. The Chief Operating Officer is Undersheriff Paul Howell. He is directly responsible to the Sheriff. Undersheriff Paul Howell oversees the Operations Bureau consisting of the Patrol Division and Investigation Division and the Administrative Services Bureau consisting of the Administrative Division and the Jail Division. The total budget for FY 09-10 is \$14,554,070. There are a total of 117.93 FTE for FY 09-10.

Sheriff's Office					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				09 to 10	09 to 10
Personnel Services	11,400,547	12,914,191	12,800,913	(113,278)	-0.9%
Services & Supplies	1,725,536	1,657,750	1,743,157	85,407	5.2%
Capital Outlay	569,343	264,000	-	(264,000)	n/a
Capital Projects	47,690	-	-	-	n/a
Total	13,743,116	14,835,941	14,544,070	(291,871)	-2.0%
Expenditures by Division					
Administration	607,118	629,706	644,166	14,460	2.3%
Administrative Services	1,829,901	1,538,623	1,259,817	(278,806)	-18.1%
Records	359,014	454,553	423,194	(31,359)	-6.9%
Jail	3,970,099	3,726,416	3,624,710	(101,706)	-2.7%
COPs	100,049	110,320	112,832	2,512	2.3%
General Investigation	1,635,367	1,735,048	1,667,021	(68,027)	-3.9%
Patrol/Traffic	332,957	604,339	446,526	(157,813)	-26.1%
Vehicle Maintenance	558,838	465,000	586,269	121,269	26.1%
Coroner	68,823	52,500	52,500	-	0.0%
Operations/Patrol	4,030,900	5,253,485	5,453,223	199,738	3.8%
Tri-Net	140,343	152,864	161,161	8,297	5.4%
Bailiff	109,706	113,087	112,651	(436)	-0.4%
Total	13,743,116	14,835,941	14,544,070	(291,871)	-2.0%
Funding by Source					
General Fund	13,743,116	14,835,941	14,544,070	(291,871)	-2.0%
FTE	124.70	123.53	117.93	(5.60)	-4.5%

ADMINISTRATION DIVISION

Captain Mike Biaggini, Division Commander

Major Programs Offered

The Administration Division of the Sheriff's Office is responsible for the Sheriff's Administrative Personnel, Records Section, Licensing Section, Public Information Office, Youth Services, Domestic Violence Intervention, Volunteer Services (Office volunteers, Citizens patrol, Posse, and Reserve Deputies), Sheriff-Coroner Unit, Crisis Negotiations Team and Personnel within the Sheriff's Office. From this division the budget is formulated, reviewed, submitted, and administered.

Licensing Section:

The Licensing Section is responsible for;

- Liquor Licensing
- Traveling Merchant Permits
- Work Card Sales
- Concealed Weapons Permits
- Licensing for Adult Entertainers and Escort Services
- Processing of Convicted Persons
- Licensing of Day Care Workers
- Registration of Sex offenders

Records Section:

The Records Section compiles and maintains all case reports, identification files, and C-files (work cards). The Records Section is responsible for the UCR coding of crime reports and indexing of traffic and non custody citations into the computer system and the dissemination of criminal justice information to the Courts, District Attorney's Office, and the State Repository as well as some Federal Agencies. The records section also maintains all arrest histories and is responsible for scanning dispositions into the computer system and sending them to the State Repository. The records section handles all records checks for outside agencies, prepares all case files and C-files for scanning and scans all old arrest files. Copies of reports are made available to the public as well as insurance agencies. The Records Section is responsible for court ordered sealing of adult and juvenile records. The Records Sections is also responsible for the entry of all warrants as well as confirmation and monthly validation of said warrants. All records must be maintained in a manner consistent with State and Federal mandates. The Records Division is responsible for compiling crime statistical data that is submitted to Uniform Crime Reporting, a branch of the Federal Bureau of Investigation.

Sheriff's Administrative Services Section:

The Sheriff's Administrative Services Section is responsible for testing of employment applicants including preparation of a written, physical, and oral examination, as well as coordination of the background investigation, and the scheduling of psychological, and polygraph examinations, in order to make hiring recommendations to staff. This section coordinates department promotional examinations. The section is responsible for the billing and collection of all fees, liquor/gaming, grant billing and reporting, and all fees collected by the Sheriff. Personnel files are maintained and computations of Sheriff's Office payroll are additional functions. Personnel contracts are maintained and administered. Fixed assets are maintained; purchasing for the Sheriff's Office and the processing of all billing to the Sheriff's Office is completed in this section. Financial grant requests are written for submittal to various State and Federal agencies. Once awarded, this section completes grant accounting/reporting. Contracts for services as well as mutual aid agreements and memorandums of understanding with outside agencies are prepared and coordinated. State and Federal mandates are accomplished with regards to NCIC and Nevada CJIS Training.

Youth Services:

These programs include *DARE*, *GREAT*, Fighting Chance and Explorers. These educational and service programs teach our youth to avoid drugs and gangs in our community. They further provide for year round youth programs, which involve our youth in sports, leadership and positive fellowship activities.

Domestic Violence Coordinator:

The Domestic Violence Intervention program enables the statistical compilation of cases reported in Douglas County and provides for case follow-up, prosecutorial assistance and educational opportunities in our community to combat these problems.

Public Information Officer:

The Public Information Officer is assigned to this Division. The responsibilities of this position include supervision of building security and youth services. Public and media relations are coordinated by this position, and public informative programs such as Neighborhood Watch and the Child Identification Program are just a few of the special services offered to the community. All voluntary services programs that include the staffing of all three substations with volunteers, and overseeing these three facilities, have also been assigned to this position. This officer also directs the Citizens Patrol Program. This program has expanded greatly over the last year. Citizen Patrol Officers enforce handicapped parking regulations, complete vacation checks and complete office reports in order to give the regular officers more time for preventative patrol and observation enforcement, rather than responding to calls for service.

Sheriff-Coroner Unit:

The Douglas County Sheriff-Coroner's Unit is made up of 11 specially trained medical-legal death investigators to handle those coroner cases that are suspicious, criminal in nature or are potentially threatening to the public. The Unit is supervised by Captain Mike Biaggini who also serves as the Chief Deputy Coroner for Douglas County.

These deputy coroners undergo a basic 16 hour course to investigate suspected deaths. Their next step is to spend one week with the Washoe County Medical Examiners Office to be introduced to autopsy protocols and detailed investigations. The final phase of their training requires them to spend two weeks working side by side with an investigator with the Clark County Medical Examiners Office responding to death scenes in the field and following through with the complete coroner's investigation.

Crisis Negotiations Team:

The Douglas County Sheriff's Crisis Negotiation Team (CNT) was formed in 1992 to maintain a trained response team to address specific crisis situations. CNT is committed to resolving crisis situations through the minimizing of risk to human life.

Those situations include incidents where individuals are held hostage, where subjects that have barricaded themselves require persuading to surrender to lawful authority, incidents involving despondent or suicidal individuals that present a danger to themselves or others and high risk situations where there is likelihood that suspects are armed and will actively resist arrest through the use of deadly weapons.

CNT is often called to work with the Special Weapons and Tactics Team (SWAT) on high-risk arrest situations where there is likelihood that suspects are armed or will actively resist arrest.

The Douglas County Sheriff's Crisis Negotiation Team is committed to resolving high-risk and crisis situations by minimizing risk of human life through professional dialogue and minimal use of force.

Mounted Posse:

The Douglas County Sheriff's Mounted Posse is a non-profit, volunteer organization whose members have an interest in horses and a desire to serve the community. Under the direction of the Douglas County Sheriff's Office, the Posse is on call to assist the Sheriff's Office whenever needed. In the event of fire, flood, or other disasters that might require the relocation of large animals, the Posse is prepared to work with owners and emergency management services for evacuation purposes. The Posse is also available to assist Douglas County Search and Rescue. Each year, the Posse presents a scholarship to a high school senior who plans to pursue further education in criminal justice or animal science. The Posse has funded more than \$10,000 in scholarships since the beginning of the scholarship program in 1999. When not on horseback the Posse assists other community organizations and projects such as the Carson Valley Food Closet, Project Santa Claus, and Trick or Treat Safety Street. There are several members in the Posse who do not ride horses but are a vital support to every event.

Reserve Deputy Sheriff's:

The Douglas County Sheriff's Office maintains a fully operational and trained Reserve Deputy Sheriff unit; that performs a wide variety of tasks in support of the Sheriff's Office full-time personnel. Reserve deputy sheriffs may work in either the jail or patrol divisions. Reserve officers also assist in staffing the Lake Tahoe patrol boat, security of major crime scenes, traffic control for disasters (fires, floods, etc.), perform prisoner extraditions and prisoner transportation functions. Reserve deputies provide supplemental staffing during major events, such as the New Year's Eve celebration at Stateline, Carson Valley Days, 4th of July at Lake Tahoe, and Candy Dance Genoa festival.

Major Accomplishments FY 08-09

- Alcohol Grant Program --- Additional sting operations were conducted this fiscal year at locations within the county. The Stings cover stores, bars, shoulder taps and are aimed at juvenile party suppression. The Stings netted arrests, citations and warnings.
- Established a mentorship program to assist in the assimilation of new Sheriff's deputies to the organization.
- Continued funding the Spillman administrator (Amy Dice) position, until Douglas County develops in house experienced personnel.
- Developed and Complete Douglas County Sheriff's Office website.
- Implemented Nevada State Link in Spillman for check subjects for wants and warrants.
- Upgraded new version FACTS
- Developed funding for Automated Citation Enhancement PDA's.

Objectives FY 09-10

- Continue to seek funding or alternative resources to supplement training budgets to improve officer development programs. Attempt to provide in house or sponsored training to reduce costs. **(SP 1,2)**
- Continue to work on recruitment of qualified personnel to fill open Deputy Sheriff Positions.
- Continue funding the Spillman administrator (Amy Dice) position, until Douglas County develops in house experienced personnel.
- Continue with efforts to streamline Alcohol and Gaming license procedures to reduce postage costs and manpower expenditures.
- Work with Douglas County Emergency Management to enhance emergency plans, preparedness and develop a completed accounting for Silver Shield. **(SP 2)**
- Continue our work with Communications to maintain and enhance radio communications for our deputies; in include up to date programming. **(SP 2)**

Objectives vs. Results FY 08-09

Objective #1:	Secure funding for Fleet Solutions for a web based GPS tracking system to be installed in patrol vehicles. This will track fuel expenditures, locations, and placement of patrol vehicles. It will also allow for historical data relating to the use of the patrol vehicles.
Result:	<i>10% Complete --- Funding for this project was attained.</i>
Objective #2:	Continue to reduce the amount of current paper storage in the Records Division.
Result:	<i>10% Complete --- Scanner was obtained to scan arrest records within the Records Division, however only 7,000 have been scanned out to 70,000 records.</i>
Objective #3:	Continue to work with the County Manager to develop a plan to address the need to increase space available to the Sheriff's Office to relieve record storage and general workspace in a capital improvement.
Result:	<i>Not Completed --- No additional space was made available to Records</i>
Objective #4:	Seek funding or alternative resources to supplement training budgets to improve officer development programs. Attempt to provide in house or sponsored training to reduce costs.
Result:	<i>Not Completed 0% --- No additional funding was identified for training, however in order to stretch our training monies we internally decided that for the exception of mandatory training/licensing issues, the Department would pay for tuition and the attending personnel would have to cover all lodging, travel and per diem expenses.</i>
Objective #5:	Continue to work on recruitment of qualified personnel to fill open Deputy Sheriff Positions.
Result:	<i>Completed 90% --- Although still not fully staffed, have a number of good prospective candidates going through the background system.</i>
Objective #6:	Reduce fuel usage, therefore reducing expenditures for gasoline during the FY 08-09.
Result:	<i>Completed 30% --- No hard figures to work with here, especially given the extremely high rise in fuel costs during this last fiscal year. Things were implemented however to reduce idle and travel time, thus reducing fuel costs.</i>
Objective #7:	Streamline Alcohol and Gaming license procedures to reduce postage costs and manpower expenditures.
Result:	<i>Not Completed 0% --- The purchase of appropriate software was not attained to eliminate quarterly billings and go to annual billings. All alcohol and gaming licenses were audited this year and are now current/updated.</i>

INVESTIGATIONS DIVISION

Captain Daniel Britton, Division Commander

Major Programs Offered

The Investigations Division is charged with case follow-up to include burglaries, sexual assaults, homicide, death investigations, child abuse, street level narcotics investigations and financial crimes. Many of our investigators also specialize in specific areas of law enforcement, such as Gang Intelligence, Polygraph Examiners, Special Weapons and Tactics Team, Crisis Negotiations Team, Pre-Employment Background Investigations and the Bomb Squad. The Division oversees the registration of ex-felons and sex-offenders, and provides community notification in compliance with the law and all revisions mandated by Legislature. Civilian personnel in the Division are responsible for investigating and obtaining restitution of bad check cases. The Evidence Technician maintains all evidence and property related to criminal and non-criminal cases and is further responsible for the processing and management of that evidence. The Investigation Division also conducts background investigations on potential candidates for hire with the Sheriff's Department as well oversees the Professional Standards Unit.

Major Accomplishments FY 08-09

- The Investigations Division investigated 745 cases in calendar year 2008 to include both crimes against persons and property.
- We recovered \$545,570.00 in money and property for the victims of crimes in the calendar year of 2008.
- Over 3,078 items of evidence were booked and processed through our Division during the 2008 calendar year.
- We have investigated 36 cases of child abuse, 35 cases of sexual assault, 1 case of Lewdness with minors in the 2008 calendar year.
- Alcohol Grant Program --- Additional compliance check operations were conducted this fiscal year at locations within the county. The compliance checks cover stores, bars, shoulder taps and are aimed at juvenile party suppression. The Compliance checks netted a number of arrests, citations and warnings.
- The Investigation Division developed and implemented a street level narcotics team (DCSET) to combat the rising problem within Douglas County concerning drug usage. In calendar year 2008 the unit has accomplished the following; made 88 arrests; recovered 7957 grams of methamphetamine; 2690.7 grams of cocaine; 357 grams of psilocybin mushrooms and 9367.2 grams of processed marijuana and 83 mature marijuana plants; 9.7 grams of heroin. This seizure of illegal narcotics represents a street value of \$1,247,245. Also seized as part of these investigations were 5 vehicles, 2 firearms and \$6,535.00 in cash.

Objectives FY 09-10

- Continue to revamp the SART nurse program.
- Work to replacing desktop computers with laptop computers with the ability to take the Spillman applications into the field by all investigators.
- Purchase replacement undercover wire and expand the capabilities of wire monitoring for the DCSET Team. (SP 2)
- Coordinate ICE investigations of documented gang members in the United States illegally who are involved in criminal activity and/or at a leadership position in a known street gang. (SP 2)

FY 08-09 Objectives vs. Results

Objective #1: Acquire funding to replace the unmarked Investigative vehicle for the Lake Investigator to improve fuel use and work with the entire Division to reduce fuel consumption under the departments Fuel Reduction Plan.

Results: 100% complete

Objective #2: Continue to identify grant-funding sources for the purchase of an *iRECORD* digital video recording system for the Lake Investigations interview room.

Results: 50% complete Funding acquired under Meth Grant, unit purchased awaiting install.

Objective #3: Take steps to work with the District Attorney's Office to complete an evidence purge of the Minden and Lake Tahoe evidence storage facilities to include the laboratory, Conex and vehicle impound yards.

Results: 40% complete. Review of records is time consuming and can only be done as time allows.

Objective #4: Acquire funding to purchase and implement the latest equipment / technology that will enhance the Division's ability to conduct more efficient investigations to include; additional digital pocket recorders, a docking laptop computer system for the Division Commander for use to manage the Professional Standards Unit, and two laptop computer systems for field use.

Results: 100% complete.

Objective #5: Restructure the current effectiveness of the Douglas County Sexual Assault Response Team (SART). This includes the addition of two new certified SART Nurses to improve the availability of service delivery to those victims of sexual abuse in Douglas County and to continuously review sexual assault investigative and medical protocols.

Results: 25% complete

Objective #6: Complete the remodeling of the interior of the Valley Investigations interview room to include the installation of "quiet rock" sheetrock to improve recording quality and functionality of the room and digital recording equipment.

Results: 100% complete.

JAIL DIVISION

Captain John Milby, Division Commander

Mission and Values Statement.

The Douglas County Sheriff's Jail Division serves and protects our community by incarcerating convicted criminals, suspected criminals, and those unable to care for themselves. The Jail Division is committed to upholding the public trust and fulfilling our mission by:

1. Performing our duty in an ethical and professional manner.
2. Ensuring the safety and wellbeing of our staff and inmates.
3. Providing a Constitutional level of care to all of those in our custody.
4. Maintaining a clean, orderly, and humane environment that encourages positive behavior and eventual integration of inmates back into society as law-biding, responsible citizens.

Major Programs Offered

The Douglas County Sheriff maintains two jail facilities, one located in Minden, and the other at Stateline.

It is the primary function of the Jail Division to serve the public safety needs of the community by incarcerating pre-trial detainees and convicted persons in a manner that provides a constitutional level of care and supervision to those incarcerated. In addition to the incarceration of inmates, the Jail Division is also responsible for the service of civil papers and judgments for the courts, and security/bailiff duties in the county's two District Courts.

A variety of duties and services are required to support the incarceration and supervision of inmates. The Jail Division is responsible for the transportation of inmates to and from court, medical/dental appointments, and to other correctional and mental health institutions. To care for, house, and feed the daily inmate population the Jail Division maintains two kitchens which prepare three meals a day, seven days a week. This function includes a complete food service system of order, supply and inventory, as well as an order, supply, and inventory system for clothing, bedding, hygiene supplies and institutional janitorial supplies. The Jail Division also provides supervised inmate labor to various county government agencies.

The Douglas County Jail is one of a few jails in Nevada that consistently meets or exceeds the strict medical and mental health care standards required to be accredited by the National Commission on Correctional Health Care, and its policies are consistent with that body's accreditation standards. The Jail Division has several inmate programs that include, Alcoholics Anonymous, Narcotics Anonymous, General Education Equivalency Diploma (GED), interdenominational religious services, inmate commissary service, recreation, and library services. The Jail Division has also started its own didactic program aimed at educating inmates about drug and alcohol addiction.

The Jail Division manages an 11 week, 440 hour Nevada P.O.S.T. accredited Category III Academy/ Field Training Program, which provides newly hired Deputies with a class III Nevada P.O.S.T. certificate upon graduation. The Jail Division also schedules and supports deputies assigned to attend the Nevada Category I P.O.S.T. Academy.

In addition to supporting its own inmate population, The Jail Division also provides daily food, housekeeping, and laundry service for the Douglas County Youth Detention Facility at Stateline.

Major Accomplishments FY 08-09

- Upgrade / replace all Jail Division computers.
- Renew primary contract for mental health services with Dr. Joseph McEllistrem.
- Obtain and install a computer in the Minden jail kitchen for the Food Service Supervisor.
- Hire a new Food Service Supervisor.
- Expansion of Inmate Services Programming.
- Implementation of Inmate Discharge Planning program.
- Repaint cell blocks in Minden Jail.
- Develop 3-Year Strategic Plan for Jail Division.
- Obtain a stockpile of 1000 MRE meals for emergency use in jail or elsewhere within the county.
- Obtain a multi-year contract with our inmate health care provider Dr. David Johnson.
- Deploy a narcotics & contraband detecting K-9 in the Jail Division.
- Complete a new DOJ Staffing Analysis for Jails for newly remodeled/expanded Minden Jail.
- Create two new "Court Services" deputy positions in Minden Jail.

Objectives FY 09-10

- Jail Expansion/Construction. The current Jail Facilities are periodically operating at or near their operational capacity, lack adequate intake and medical housing, and the kitchen is no longer to code. A newly expanded and remodeled facility in Minden would add approximately 100 beds, increase medical and intake housing, and bring the kitchen up to code. This project is continues to progress, and construction is projected to begin in the late summer or fall of 2009. **(SP 2)**
- Seek to increase Jail Staffing in accordance with the new 2009 DOJ Staffing Analysis. This staffing analysis, which was developed in preparation to staff the newly expanded and remodeled Minden Jail, would require 6 more Deputies, and 1 more Sergeant (This decrease in deputies required as compared to the 2004 staffing analysis is the result of the modernized indirect supervision design of the proposed Minden Jail remodel and expansion). Three additional deputies were requested through the COPS grant in 2009. **(SP 2)**
- Renew NCCHC accreditation (on-site survey scheduled for August 2009).
- Obtain a multi-year contract for inmate mental health services with Dr. Joseph McEllistrem.
- Identify core critical tasks in Jail Operations, and determine the best methods for training and auditing these high risk, high liability tasks.

- Complete Center for Disease Control Influenza Checklist for Correctional Facilities. This is a comprehensive checklist designed to prepare jails and prisons to respond to influenza and other contagious illnesses within facilities. (SP 2)
- Reduce overtime usage in Jail Division by 33%. (SP 1)

Objective vs. Results FY 08-09

Objective #1:	Increase Jail Staffing in accordance with the 2004 DOJ Staffing Analysis, which requires an increase of 11 Deputies and 3 Sergeants
Result:	<i>23 % Complete on Deputies. 66% Complete on Sergeants. No new positions added in FY 08-09, however three additional positions sought through Federal COPS grant in 2009.</i>
Objective #2:	Jail Expansion/Construction
Result:	<i>10% Complete. Conceptual design finished and submitted for engineering.</i>
Objective #3:	Develop new menu for inmates and reduce cost per meal to approximately \$2.
Result:	<i>75% Complete. New menu implemented in August 2008, average cost per meal for FY 08-09 was \$2.19.</i>
Objective #4:	Renew NCCHC accreditation and bring medical manual in compliance with 2008 standards.
Result:	<i>50% Complete. Medical manual updated and brought in compliance with new 2008 standards, Accreditation site-survey scheduled for summer 2009.</i>
Objective #5:	Secure funding for part time food service worker.
Result:	<i>0% Complete. Plan to expand food service abandoned due to budget cuts.</i>
Objective #6:	Add additional part time deputy in Civil Division.
Result:	<i>0% Complete. Plan to expand Civil Division abandoned due to budget cuts.</i>
Objective #7:	Upgrade of existing surveillance system throughout the Minden and Stateline Jails.
Result:	<i>25% Complete. Booking cameras, microphones, and recording systems replaced in both jails. Still working on formatting issues, and adding DVR's to record other areas of the jails.</i>
Objective #8:	Upgrade jail management software to Spillman version 6.0.
Result:	<i>0% Complete. This project is on hold indefinitely pending final development of software.</i>

PATROL DIVISION

Captain David Aymami, Patrol Division Commander

Major Programs Offered

The uniformed Patrol Division is responsible for immediately responding to crimes in progress and public service concerns. Patrol Divisions general functions consist of; proactive crime prevention, traffic enforcement, law enforcement, criminal investigations, criminal apprehension, keeping the peace and public service. The efficiency and effectiveness of the Douglas County Sheriff's Patrol Division is the direct result of our continued partnership and cooperative association between officers and the citizens of our community. Patrol Division personnel participate in a wide variety of special assignments that enhance the quality of life in our community while providing security for all. These special assignments include: Traffic Enforcement, Accident Investigation, Bicycle Patrol, Boat Patrol, Coroner Duties, Crisis Negotiation Team, Special Weapons and Tactics Team, Bomb Squad, School Resource Officer, K-9 Program, Honor Guard, Search and Rescue, and TRIAD (a joint-agency senior citizen program).

Patrol Division personnel operate with a Community Oriented Policing philosophy to identify, address and correct problems or issues that involve criminal or suspicious activity, and the overall "quality of life" in Douglas County.

The Patrol Division manages a 560-hour Nevada P.O.S.T. certified Field Training and Evaluation Program, that provides newly assigned officers to the Patrol Division with intensive, supervised and documented practical, hands-on, field training. The program is nationally recognized as the model for law enforcement field training. The program is highly successful in identifying those officers capable of assuming the duties and responsibilities of a Patrol officer.

The philosophy of Community Oriented Policing (COP) has been practiced in Douglas County prior to the concept being given a title. The Sheriff's Office continues its commitment to develop partnerships with all aspects of the community to improve the safety and well being of citizens and visitors of Douglas County. By definition, "COP" is both reactive and proactive. Its purpose is to identify problems and issues that involve criminal and non-criminal activity, the fear of crime and the "quality of life" in the Douglas County community. This broadened scope of responsibility has enhanced service in a variety of areas. It is critical that a deputy's problem solving skills continue to be developed, enhanced and maintained. Problems must be addressed "the right way the first time." Patrol personnel continue to receive in-service training and direction from supervisory personnel to enhance problem solving skills.

Sheriff's Office members continue to network with other community organizations, social services resources, and law enforcement entities in a continuous effort to provide the most effective and efficient law enforcement services to our community. A few of the programs the Sheriff's Office participates in are as follows:

“RUOK” and “File of Life”

These are two programs that address the needs of individual Senior Citizens. “RUOK” allows for invalid or other seniors who need the service, to be checked upon through the communications division. The “File of Life” is an expanded version of the Medic-Alert bracelet. It provides valuable medical information to emergency personnel and is kept in recognizable packets at specific locations in an individual’s residence.

Douglas County TRIAD

This is a “model” program that includes members of the Sheriff’s Office who have been involved in assisting other agencies, benchmarking our program, and developing similar programs in other communities.

Special Weapons and Tactics

The S.W.A.T. team is a specialized unit of personnel trained in the use of various advanced weaponry, lethal and less-than lethal, as well as advanced tactical maneuvers. The team is utilized for the execution of high-risk arrest and search warrants, barricaded subjects, hostage situations, clandestine drug labs, tracking armed subjects, and other high-risk situations. The S.W.A.T. team trains continuously in order to maintain peak efficiency. The S.W.A.T. team works in partnership with the Crisis Negotiation Team to resolve high-risk situations as safely as possible for all parties concerned.

Search and Rescue

Douglas County Sheriff’s Search and Rescue is comprised of residents who volunteer thousands of man hours of their time, efforts and survival skills to rescue lost or injured people. Members come from all walks of life, but the common goal is the desire to help those in need. Operating under the auspices of the Douglas County Sheriff’s Office, the team is on-call 24 hours a day seven days a week. DCSSAR has been called upon to conduct winter and summer backcountry searches, high- and low-angle rope rescues, swift water rescues and medical evacuations. Members meet regularly to train in tracking, four-wheel drive operations, orienteering, map and compass training, communications, first aid, technical rope systems, rappelling, snow shoeing, skiing, wilderness survival and a host of other subjects in the area of search and rescue.

Major Accomplishments FY 08-09

- Acquired a new or used Patrol vessel for Lake Tahoe. A vessel was obtained through the Nevada Division of Wildlife to replace Marine 7. The vessel was outfitted at minimal cost to the Sheriff’s Office and all the work was donated. This is a jet boat that will allow the crew into areas the old vessels would not allow due to the prop. The donated FBI vessel is maintained in reserve.
- Continued to improve internal and external communication and information exchange, both within the law enforcement and the Douglas County communities.

- Continued to enhance communications and response capabilities of the Patrol Division with the Mobile Computer Terminals in patrol vehicles.
- Continued to work with 911 Communications to enhance and improve the Sheriff's Office radio communications system.
- Continued to place training as a Divisional priority through the Field Training Officer Program, in-service training, specialized training, etc.
- Continued to sustain and expand the TRIAD Programs to include the following: presenting additional senior academies, RUOK, File for Life, Home Again Program, 911 cellular phones, educational seminars, health fairs, et al.
- Continued to enhance our partnership with the School District through the School Resource Officer position, active participation in the School Safety Task Force and continued efforts to combat intimidation, bullying and violence within our schools.
- Continued to work with the State of Nevada to correct the issues with the Crossroads Software and make Crossroads operational to Department members. Crossroads is a computer software system that allows the electronic capture and transfer of citations and accident reports.
- Douglas County Sheriff's Office was able to install Nevada State link to every Patrol MCT unit, train and certify all Patrol Division personnel to utilize this equipment. State link allows patrol officers to check subjects and property for wants and warrants.
- Douglas County Sheriff's Office renewed the State Alcohol Grant, for \$12,000.00. This grant deals with attempting to reduce underage alcohol consumption in our community.

Objectives FY 09-10

- Continue to enhance radio communications by working with the communication users group.
- Continue to enhance radio communications by completing the re-programming and re-calibrating the mobile radios in the patrol units.
- Seek grant opportunities available to law enforcement in order to enhance the services provided to the community. **(SP 2)**
- Despite budget reductions, maintain the high quality of training to patrol deputies and supervisors. **(SP 2)**
- The Patrol Division continued to aggressively address the problem of underage drinking in Douglas County. **(SP 2)**
- Continue attempts to identify a funding source for additional Automated Citation Enhancement PDA's.
- Maintain and exceed State of Nevada mandated law enforcement training. **(SP 2)**
- Obtain Sheriff's Office and Patrol statistical information from the Spillman computer system. This will reduce personnel cost by automating statistical information, instead of compiling stats manually. This will also eliminate the need for patrol division personnel to complete daily logs. **(SP 1,)**
- Patrol division to perform within budget restraints. **(SP 1)**
- Reduce vehicle maintenance costs by assigning units to officers. **(SP 1)**

Objectives FY 09-10

- Objective 1:** Continue to enhance radio communications by completing the installation of MCT's and SVR's into the patrol units.
Result: 100 % completed: All of the Douglas County Sheriff's Patrol units have been equipped with MCT's and SVR's.
- Objective 2:** Continue to enhance radio communications by re-programming and re-calibrating the mobile radios in the patrol units.
Result: 50% completed: This was started by communications radio technicians, however it is not completed.
- Objective 3:** Equip each deputy with an assigned digital camera for crime scene and accident investigations.
Result: 100 % Completed: All patrol officers have been assigned a digital camera.
- Objective 4:** Despite budget reductions, maintain the high quality of training to patrol deputies and supervisors.
Result: 100% completed: All mandatory training and certifications have been met. Some advanced training where the budget permitted was completed for certification in Field Training Officers, First Line Supervisors, Instructor Developments.
- Objective 5:** Update and/or modify the Field Training Officer Program for Patrol.
Result: 100% completed: This was completed by the Patrol FTO staff.
- Objective 6:** Continue attempts to identify a funding source for additional Automated Citation Enhancement PDA's.
Result: 50 % completed: 20 PDA's have been purchased and a new server installed.

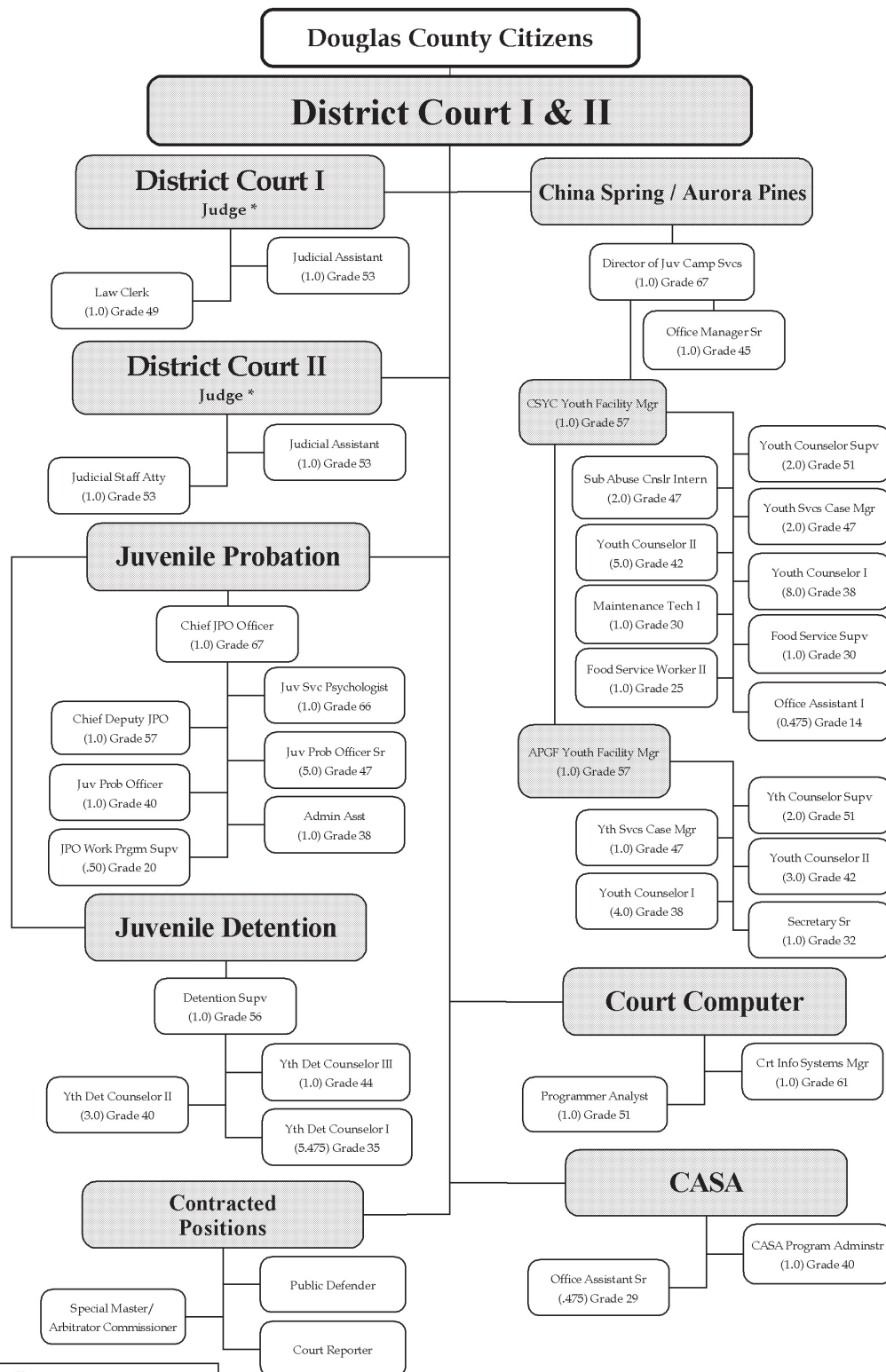
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NINTH JUDICIAL DISTRICT COURT

These offices are directed by state elected District Court judges. All offices abide by County policies and budgets are approved by the Board of County Commissioners.

District Court I & II

Organizational Chart



Total Number of Positions: 69
 Total Full-Time Equivalents: 62.96
 * This position not funded by the County
 Total Grant-Funded FTE: 2.475

DISTRICT COURT I, DISTRICT COURT II, CASA

Mission Statement

To provide court services as mandated by the State of Nevada.

Major Programs Offered

The District Courts are general jurisdiction courts that handle all gross misdemeanor or felony criminal cases. All civil cases over the amount of \$10,000 are handled at this level. Further, the District Courts conduct all hearings on juvenile matters, domestic relations and probates. The District Courts also administer the CASA program. CASA (Court Appointed Special Advocate) is a child advocacy program that matches trained professional volunteers with children who may be abused or neglected or who are subjects of contested domestic proceedings. The District Court Judges also oversee the China Spring Youth Camp, Aurora Pines Girls Camp, and the Juvenile Probation/Detention Department.

Staffing and Budget

Judge David Gamble and Judge Michael Gibbons are state elected to serve as District Court Judges. The State of Nevada pays the salaries of the two District Court Judges. Their staff is paid by Douglas County.

Judge David Gamble (District Court I) has a staff consisting of 2 employees, including a Judicial Assistant, and a Law Clerk for a total of 2 FTE. Judge Michael Gibbons (District Court II) has a staff consisting of 2 employees, including a Judicial Assistant and a Staff Attorney for a total of 2 FTE. The CASA program has a full-time Administrator and a part-time (19 hr/wk) Project Coordinator for a total of 1.48 FTE.

The FY 09-10 budgets are as follows: District Court I \$271,436; District Court II \$264,899; and CASA \$96,099. The County's General Fund supports both Courts and the CASA program.

District Court I					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				09 to 10	09 to 10
Personnel Services	211,501	188,572	192,603	4,031	2.1%
Services & Supplies	117,274	84,950	46,750	(38,200)	-45.0%
Capital Outlay	-	-	32,083	32,083	n/a
Total	328,775	273,522	271,436	(2,086)	-0.8%
Funding by Source					
General Fund	307,625	233,522	229,653	(3,869)	-1.7%
Law Library	21,150	40,000	41,783	1,783	4.5%
Total	328,775	273,522	271,436	(2,086)	-0.8%
FTE	2.00	2.00	2.00	-	0.0%

District Court II

	2007-08	2008-09	2009-10	\$ Chg	% Chg
	Actual	Adopted	Adopted	Adopted	Adopted
Expenditures by Category				09 to 10	09 to 10
Personnel Services	209,896	224,913	227,799	2,886	1.3%
Services & Supplies	45,361	44,750	37,100	(7,650)	-17.1%
Total	255,257	269,663	264,899	(4,764)	-1.8%
Funding by Source					
General Fund	255,257	269,663	264,899	(4,764)	-1.8%
FTE	2.00	2.00	2.00	-	0.0%

CASA

	2007-08	2008-09	2009-10	\$ Chg	% Chg
	Actual	Adopted	Adopted	Adopted	Adopted
Expenditures by Category				09 to 10	09 to 10
Personnel Services	78,476	93,338	96,099	2,761	3.0%
Services & Supplies	3,686	6,000	-	(6,000)	n/a
Total	82,162	99,338	96,099	(3,239)	-3.3%
Funding by Source					
General Fund	82,162	99,338	96,099	(3,239)	-3.3%
FTE	1.48	1.48	1.48	-	0.0%

Objectives FY 09-10

- To provide cost effective services and programs to meet the needs of the Douglas County community. (SP 1,4)

CHINA SPRING

Mission Statement

The China Spring Youth Camp is a residential treatment facility for mid-level juvenile offenders. The camp is established as a staff secured facility whose purpose is to provide the structure and programs necessary for the resident youth to overcome their delinquent and antisocial behaviors, and to facilitate a positive reintegration into the family and the community.

Major Programs Offered

Program Impact - Successful reunification with family and community will be evidence of program success. This program is designed to effectively address the resident's concerns before their release from China Spring. The program emphasizes reintegration with the resident's parents/family and the community from which they came.

Community Service - Residents and staff of the facility provide community service to local service clubs, county and town entities. Some of these activities include: Project Santa Claus, Operation Safe Streets, Oktoberfest, Fun Days, and Concerts in the Park, Pops in the Park, Candy Dance, and Chili Cook Off. Services provided included: general clean up, set up, take down, and general labor. Some of the organizations supported include: Douglas County Sheriff's Office, Douglas County Library, Sertoma, Kiwanis, Rotary, Town of Genoa, Town of Minden and various other non-profit groups.

Language Arts - Upon intake, the resident will be administered two standardized tests. One occurs at the beginning of their stay and the second upon completion of the program. This program emphasizes reading and writing, and math skills that will help in the life skills area. They will also address language and study skills.

Treatment Team - The Camp offers a team approach toward case management and treatment planning. The team consists of Camp Administration (Director and Program Manager); Psychological Services (Psychologist and Marriage/Family Therapist); Case Managers; Drug/Alcohol Counselors; and Supervisors. Teaching staff, mentors and the resident, may provide additional information.

Family Integration - Families of youth are included in the resident's program. Families are encouraged to participate in open communication of the needs and issues in their youth's life. Visitations are essential and allow the participants an opportunity to work through unresolved emotions, issues, concerns and fears.

Residents and their families participate in classes, both individual and group. These classes are provided to families to help with the reintegration process, improve communication, alleviate/correct past problems. Improve relationships, answer questions, provide resource information, correct thinking errors and provide families with support.

Social Development and Coping Skills - Most activities occur within the context of a social setting. It is through the daily interactions with others the youth will get the majority of their experience in learning appropriate and effective means of communication, empathy, and understanding of others and themselves.

Drug/Alcohol Abuse Counseling - The facility receives a grant from SAPTA to provide Intensive Outpatient Services to residents who qualify.

Residents participate in an 8-week course where their drug and alcohol abuse is addressed in detail.

The residents participate in group and individual sessions within the Camp. In addition, community resources are identified and residents and their families are to seek support from these entities. Residents are also required to complete a series of workbooks and assignments. The program offers not only a 12-step model of recovery, but focuses on thinking errors, behavioral adjustments, craving management and communication.

Religious Education – Religious education is provided to the facility by local church organizations who work in cooperation to assist the residents and their families with religious opportunities.

Thinking for a Change - Programming and Training provided by National Institute of Corrections. Thinking for a Change (T4C) is an integrated, cognitive behavior change program, for offenders, which includes cognitive restructuring, social skills development and development of problem solving skills. The program is a twenty-five lesson curriculum in which participants watch, memorize and practice social skills including but not limited to: “How to disagree”; “How to Problem Solve”; “How to Accept Feedback”; etc.

Individual Counseling - Counseling services are available on a daily basis. Typically, youth will receive approximately four hours of individual counseling per week from various staff members.

Group Counseling/Classes - Programming includes: drug and alcohol abuse counseling, feelings and communication, relationship building, parenting, health, hygiene, relationship education, family planning, crisis, self-image, problem solving and gang issues.

Medical Services - The resident have 24 hour access to medical care (including emergency medical care). Services provided prior placement: physical examination, STD testing, HIV testing (upon request), gynecological examination.

Physical Fitness, Wilderness Education and Recreation - Physical Fitness, wilderness trips and recreational activities are essential to the growth and development of youth.

Ropes Challenge Course C.H.O.I.C.E.S – A ropes challenge course is a tool for personal and interpersonal growth. The CHOICES program uses a collection of teambuilding, initiative games, low elements and high elements in a way to challenge individuals and groups.

Psychological Services - A licensed psychologist and a marriage and family therapist are employed part-time to provide both individual and group therapy to the youth and their families. Additional services include after care sessions for residents and their families.

Educational Services - Douglas County School District provides a teaching faculty for the residents through Jacobsen High School. Jacobsen High uses assessments to measure youth's strengths and their improvement over the course of their attendance, prepares youth to return to community schools, provide access to GED preparation, GED Testing, and culinary arts instruction.

Library Services - Douglas County Library provides and maintains three libraries sections on site at the facility. One site is located in the boy's dormitory and contains books of high interest to males. The second site is located in the girl's dormitory and contains books of high interest to females. The third site is located in McKibben Hall and is accessed by both facilities and contains books of general interest. Douglas County Library provides books to the residents of the facility.

Staffing and Budget

The Director of Juvenile Camp Services supervises the China Spring Youth Camp and reports to the District Court Judges. Pursuant to County Code 2.26.010 there is also an Advisory Board to China Spring. The China Spring Youth Camp employs 23 full-time employees. A grant from the Substance Abuse Prevention Treatment Agency funds an additional 2.5 FTE. The Department is a Non-General Fund department. The following is a breakdown of funding sources:

- The Nevada State Legislature approves the budget for the China Spring Youth Camp and Aurora Pines Girls Facility.
- For FY 09-10, the State of Nevada during the next biennium will provide 63.2% of funding for CSYC and APGF.
- Ad Valorem Taxes collected from all counties (except Clark) for the operation of the Camp will provide 36.8% of funding for CSYC and APGF.
- Grant funding for the Camp totals \$280,000 and is distributed between salary, benefits, and services and supplies.

China Spring's total budget for FY 09-10 is \$2,443,946. This does not include the Aurora Pines Girls Facility.

The Camp currently is designed to house 40 residents representing 16 Counties and 8 Judicial Districts. At the date of this report the population has consistently ranged between 40-41 residents.

Boys Camp					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
	Actual	Adopted	Adopted	Adopted	Adopted
Expenditures by Category				09 to 10	09 to 10
Personnel Services	1,958,389	2,010,049	1,971,738	(38,311)	-1.9%
Services & Supplies	460,404	441,142	439,876	(1,266)	-0.3%
Capital Outlay	-	2,000	-	(2,000)	n/a
Other (Grants)	41,014	27,403	32,332	4,929	18.0%
Total	2,459,807	2,480,594	2,443,946	(36,648)	-1.5%
Funding by Source					
China Spring Fund	2,459,807	2,480,594	2,443,946	(36,648)	-1.5%
FTE	24.00	24.00	23.00	(1.00)	-4.2%

Major Accomplishments of FY 08-09

- Received SAPTA grant for continued operation of the Drug and Alcohol Abuse Treatment Program.
- Residents participated in projects related to: Douglas County Library, Project Santa Claus, Genoa Candy Dance, Sierra Philharmonic Fourth of July Symphony, Tahoe Rim Trail, Carson Valley Service Clubs, Town of Minden and Concerts in the Park.
- Awarded a grant of \$30,000 under the American Recovery Reinvestment Act of 2009 for replacement of aging culinary equipment.
- Awarded a grant of \$72,000 under the American Recovery Reinvestment Act of 2009 for Work Force Development to conduct summer school employing four teachers instructing Construction Technology, Horticulture, Math and English/Career Work Force Skills. In addition the grant allows us to purchase a greenhouse 24' x 40' for installation and use of the greenhouse to grow and harvest plants, flowers and vegetables.
- Five China Spring employees were trained and are certified to teach Boy's Council Curriculum.
- Recertified staff in CPR.
- JIREH certification was provided to all staff with training provided at regular intervals.
- In Service Training was offered on a regular schedule, currently quarterly meetings are scheduled with additional meetings as necessary.
- Challenge Course Facilitators certified as level I and Level II facilitators.
- Thinking for a Change established into weekly curriculum.
- Residents participated in the following Wilderness education opportunities: Job's Peak Hike, Snow Shoeing and camping, mountain biking, and Rim Trail hikes.
- Boy's Council Curriculum incorporated into weekly treatment sessions.

Objectives FY 09-10

- Build and erect green house and implement a horticultural program.
- Improve Drug and Alcohol counseling tracking and units of service.
- Policy and Procedure review and update.
- Review employee evaluations and eliminate areas not required or redundant.
- Continue to use the camp's Wilderness Program for outside excursions for our clients.
- Procure funding for the camp's Chukar Program to purchase a new incubator and re-model the pen.
- Incorporate Boy's Council curriculum into weekly group sessions.

Objectives vs. Results FY 08-09

Objective #1:	To improve residents treatment plans by incorporating “Thinking for Change” and eliminate any techniques not supported by cognitive approach.
Result:	<i>0% completed. Thinking for a Change Programming is incorporated into weekly programming and has not been inserted into the treatment plans.</i>
Objective #2:	Recertify all staff in the CPR and First Aid Rewrite.
Result:	<i>100% completed. All employees current and up to date with standards.</i>
Objective #3:	Youth Development System to incorporate new programming.
Result:	<i>100% completed. The camp inserted new programming and redacted old programming.</i>
Objective #4:	Train Challenge Course facilitators to be level one certified facilitators as required.
Result:	<i>100% completed. All Challenge Course Facilitators certified as required by accepted industry standards.</i>
Objective #5:	Create in camp hiking and biking trail.
Result:	<i>80 % completed. In progress, construction nearly completed.</i>
Objective #6:	To train two employees in the Boy’s Council Curriculum.
Result:	<i>100% completed. The camp currently has five employees certified in Boy’s Council.</i>
Objective #7:	In corporate Boy’s council curriculum into weekly group sessions.
Result:	<i>100% completed.</i>
Objective #8:	To initiate a tree sapling program.
Result:	<i>0 %. Program not acted upon.</i>

AURORA PINES

Mission Statement

Aurora Pines is dedicated to helping female, mid-level offenders between the ages of 12 and 18. Our goals are to assist in the development of skills, promote health and resiliency, arrest progression of problems caused by delinquent behavior and interpret and avoid high-risk behavior patterns. Aurora Pines strives to create an emotionally safe, comforting, challenging and nurturing environment.

Vision and Goals

Aurora Pines will use a decidedly female gender specific approach which goes beyond focusing on girls. Program offerings provide opportunities for positive female development and consider the developmental needs of girls at adolescence. The gender specific approach teaches positive relationship building, recognition of dangers and risks girls face, and decision-making skills in a concentrated effort to reinforce femaleness.

Major Programs Offered

Gender Specific Programming - Aurora Pines focuses on the needs of girls. Programs are designed with the following as building blocks: the unique needs of young, delinquent, females; value the female perspective; celebrate and honor the female experience; respect female development; and address issues faced by females.

Program Impact - Successful reunification with family and community will be evidence of program success. This program is designed to effectively address the resident's concerns before their release from Aurora Pines. The program emphasizes reintegration with the resident's parents/family and the community from which they came.

Community Service - Residents and staff of the facility provide community service to local service clubs, county and town entities. Some of these activities include: Project Santa Claus, Operation Safe Streets, Oktoberfest, Fun Days, and Concerts in the Park, Pops in the Park, Candy Dance, and Chili Cook Off. Services provided included: general clean up, set up, take down, and general labor. Some of the organizations supported include: Douglas County Sheriff's Office, Douglas County Library, Sertoma, Kiwanis, Rotary, Town of Genoa, Town of Minden and various other non-profit groups.

Language Arts - Upon intake, the resident will be administered two standardized tests. One occurs at the beginning of their stay and the second upon completion of the program. This program emphasizes reading and writing skills that will help in the life skills area. The program will also address language and study skills.

Treatment Team - The Camp offers a team approach toward case management and treatment planning. The team consists of Camp Administration (Director and Program Manager); Psychological Services (Psychologist and Marriage/Family Therapist); Case Managers; Drug/Alcohol Counselors; and Supervisors. Teaching staff, mentors and the resident may provide additional information.

Family Integration - Families of youth are included in the resident's program. Families are encouraged to participate in open communication of the needs and issues in their youth's life. Visitations are essential and allow the participants an opportunity to work through unresolved emotions, issues, concerns and fears.

Residents and their families participate in classes, both individual and group. These classes are provided to families to help with the reintegration process, improve communication, alleviate/correct past problems. Improve relationships, answer questions, provide resource information, correct thinking errors and provide families with support.

Social Development and Coping Skills - Most activities occur within the context of a social setting. It is through the daily interactions with others the youth will get the majority of their experience in learning appropriate and effective means of communication, empathy, and understanding of others and themselves.

Drug/Alcohol Abuse Counseling - The facility receives a grant from SAPTA to provide Intensive Outpatient Services to residents who qualify.

Residents participate in an 8-week course where their drug and alcohol abuse is addressed in detail. The residents participate in group and individual sessions within the Camp. In addition, community resources are identified and residents and their families are to seek support from these entities. Residents are also required to complete a series of workbooks and assignments. The program offers not only a 12-step model of recovery, but focuses on thinking errors, behavioral adjustments, craving management and communication.

Religious Education – Religious education is provided to the facility by local church organizations who work in cooperation to assist the residents and their families with religious opportunities.

Thinking for a Change - Programming and Training provided by National Institute of Corrections. Thinking for a Change (T4C) is an integrated, cognitive behavior change program, for offenders, which includes cognitive restructuring, social skills development and development of problem solving skills. The program is a twenty-five lesson curriculum in which participants watch, memorize and practice social skills including but not limited to: "How to disagree"; "How to Problem Solve"; "How to Accept Feedback"; etc.

Individual Counseling - Counseling services are available on a daily basis. Typically, youth will receive approximately four hours of individual counseling per week from various staff members.

Group Counseling/Classes - Programming includes: drug and alcohol abuse counseling, feelings and communication, relationship building, parenting, health, hygiene, relationship education, family planning, crisis, self-image, problem solving and gang issues.

Medical Services - The resident have 24 hour access to medical care (including emergency medical care). Services provided prior placement: physical examination, STD testing, HIV testing (upon request), gynecological examination.

Physical Fitness, Wilderness Education and Recreation - Physical Fitness, wilderness trips and recreational activities are essential to the growth and development of youth.

Challenge Course C.H.O.I.C.E.S – A ropes challenge course is a tool for personal and interpersonal growth. The CHOICES program uses a collection of teambuilding, initiative games, low elements and high elements in a way to challenge individuals and groups.

Psychological Services - A licensed psychologist and a marriage and family therapist are employed part-time to provide both individual and group therapy to the youth and their families. Additional services include after care sessions for residents and their families.

Educational Services - Douglas County School District provides a teaching faculty for the residents through Jacobsen High School. Jacobsen High uses assessments to measure youth's strengths and their improvement over the course of their attendance, prepares youth to return to community schools, provide access to GED preparation, GED Testing, and vocational instruction.

Library Services - Douglas County Library provides and maintains three libraries sections on site at the facility. One site is located in the boy's dormitory and contains books of high interest to males. The second site is located in the girl's dormitory and contains books of high interest to females. The third site is located in McKibben Hall and is accessed by both facilities and contains books of general interest. Douglas County Library provides books to the residents of the facility.

Baby Think It Over - Baby Think It Over is a parenting education program which strives to increase participants' awareness about issues related to the parenting of an infant. The program helps students explore the physical, emotional, social and financial consequences of parenthood. The facility has ten infant simulators, one Fetal Alcohol Model and one Drug Affected simulator. Baby simulators, cry according to a twenty-four hour pre-programmed schedule, and require the participant to provide care for it. The student responds by bringing an electronic ID near baby so Baby can recognize its correct "parent" and the parent is to begin to discern what kind of care the baby needs. Baby needs include: feeding, burping, rocking, and diaper changes. Baby will also cry if it is roughly handled, held in a position it does not like, or if the head is not properly supported. There are also happy and fussy times.

The simulators provide program operators with an electronic print out with an accurate description of the care the parent gave their infant.

Girls Circle - Girls Circle specializes in programs built on the research-based model proven to increase girls' self-efficacy, body image, and social support. Girls Circle is a strength-based, skill building approach which creates a safe space for girls to address risky behaviors, build on protective factors, and improve relationships in a format which interests and engages girls.

Staffing and Budget

The Director of Juvenile Camp Services supervises the Aurora Pines Facility and reports to the District Court Judges. Aurora Pines employs 12 full-time positions. These positions are funded by revenues from the State and Counties to support the Aurora Pines Girls Facility. The Department is included in the funding approved by State Legislature for CSYC.

Aurora Pine's total budget for FY 09-10 is \$1,115,954.

The Aurora Pines Girls Facility currently is designed to house 24 residents representing 16 Counties and 8 Judicial Districts. The State has only funded the operation for 16 beds to be utilized.

Girls Camp					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				09 to 10	09 to 10
Personnel Services	853,821	908,514	941,685	33,171	3.7%
Services & Supplies	196,199	179,848	174,269	(5,579)	-3.1%
Total	1,050,020	1,088,362	1,115,954	27,592	2.5%
Funding by Source					
China Spring Fund	1,050,020	1,088,362	1,115,954	27,592	2.5%
FTE	12.00	12.00	12.00	-	0.0%

Major Accomplishments of FY 08-09

- Received SAPTA grant for continued operation of the Drug & Alcohol Program (ADAPT).
- Recertified all staff in CPR and First Aid.
- Rewrote Youth Development System to incorporate new programming.
- Trained ROPES facilitators to be level one certified facilitators as required.
- Incorporated in-Service training program for all staff to reach 24 hours of training suggested by State.
- Implemented Healthy Eating Curriculum.
- Attended Performing Arts Camp.
- Had at least two "Thinking for a Change" facilitators who have taught all 25 sessions at least three times.
- Improved APGF landscape .
- Trained two additional staff in girls circle curriculum.

- Residents participated in projects related to: Operation Safe Streets, Douglas County Library, Genoa Candy Dance, Sierra Philharmonic Fourth of July Symphony, Community Food Closet and Smith Valley Rotary Fair and Concerts in the Park.
- Facility store continuously contained camp supplies of hygiene items and clothing available for resident use.
- Team building activities for staff participation and enrichment were offered and regularly used at staff meetings as well as opportunities for participation in activities
- Team building activities for the residents were scheduled weekly and used in activities including “Good Bye Groups” and “Welcome Groups”. These activities have been going well and have benefited the residents.
- “Thinking for a Change” incorporated into weekly schedule. Currently 2-3 classes occur weekly.
- JIREH certification was provided to all staff with training provided at regular intervals.
- In Service Training was offered on a regular schedule, currently quarterly meetings are scheduled with additional meetings as necessary.
- Medical requests and discrepancies system of documentation upgraded. Errors and discrepancies incredibly reduced.
- APGF participated in the following Wilderness education opportunities: Job’s Peak Hike, Snow Shoeing and Other activities.
- Funding for girls facility was received from Soroptimist International to purchase gender specific counseling materials and manuals.
- Intake Packets translated into Spanish.
- Cross training of staff provided between facilities
- Improved the following systems: tracking resident behavior, medical billing, meal counts, maintenance request, administrative requests, holiday pay, and West Hills Admissions and payment.

Objectives FY 09-10

- Improve resident’s treatment plans to incorporate “Thinking for a Change” and eliminate any techniques not supported by the cognitive approach.
- Improve the following procedures: Intake Paperwork, Placement Form, Master Training Files, Recidivism Files, Community Service Files, Critical Incident Reporting Forms.
- Apply for Master Facilitator training from National Institute of Corrections.
- Green House Construction and Curriculum.
- Improve Drug & Alcohol Counseling tracking and units of service.
- Policy & Procedure update (every two years).
- Review all employee evaluations and eliminate areas that are redundant or not required.
- Improve APGF landscape.
- Develop Resident Accomplishment Checklist to streamline resident progress and tasks.
- Determine a reasonable use for barn facilities.
- Update security system to digital and install additional cameras.

Objectives vs. Results FY 08-09

Objective #1:	Participate in community activities (i.e. Operation Safe Streets, Food Closet, Candy Dance, Sierra Philharmonic events, etc.).
Result:	<i>100% complete. APGF residents and staff participated in the following community events:</i>
	<i><u>Operation Safe Streets</u> Provided clean up services and general assistance with community participants.</i>
	<i><u>Douglas County Library</u> Assisted with the moving of books and shelving and set up for community volunteer recognition luncheon.</i>
	<i><u>Sierra Philharmonic</u> Blew up balloons and assisted in the clean up of the Fourth of July Symphony.</i>
	<i><u>Smith Valley Rotary</u> Provided set up and clean up for the fair.</i>
	<i><u>Concert in the Park</u> Provided trash clean up at Minden Park for concert series.</i>
Objective #2:	Challenge Course Facilitators Certified.
Result:	<i>100% complete. All Challenge course facilitators certified as required by accepted industry standards.</i>
Objective #3:	Have interested staff teach at least two sessions of thinking for a Change to be qualified Master Facilitator.
Result:	<i>100% complete. We have two staff who has taught the curriculum at least twice. A request will be made through the National Institute of Corrections for a Master Facilitator training.</i>
Objective #4:	Provide In-Service training opportunities for staff.
Result:	<i>100% complete. On going certification process for JIREH, CPR, First Aid, Blood Born Pathogens, Inhaler Administration, Epi-Pen Administration & Civil Rights. Staff has been provided with bi-monthly in service training opportunities. Additional opportunities offered as identified.</i>
Objective #5:	Apply for Master Facilitator training from National Institute of Corrections.
Result:	<i>0% complete. Process began and grant request expected to be awarded.</i>
Objective #6:	Healthy Eating Curriculum.
Result:	<i>100% complete. APGF residents involved in health eating curriculum.</i>
Objective #7:	Performing Arts Camp.
Result:	<i>100% complete. APGF residents participated in annual event at Lake Tahoe funded by grant award from Fairweather Foundation.</i>
Objective #8:	Train two additional staff in girls circle curriculum.
Result:	<i>100% complete. Total of six staff currently trained and curriculum fully incorporated per State adopted standards.</i>

JUVENILE PROBATION

Mission Statement

Under the jurisdiction of the Ninth Judicial District Court the Douglas County Juvenile Probation Department commits to the prevention and treatment of delinquent behaviors with a strong emphasis on community protection and the needs of youth and families.

Juvenile Probation Officers serve the court by:

- *Assessing offenders for appropriate levels of supervision.*
- *To providing multiple opportunity for offenders to develop skills and competencies.*
- *Supporting victim's rights.*
- *Providing structure and accountability to the delinquent caseload.*
- *Coordinating Referral services.*
- *Reintegrating youth into their community.*
- *Providing the necessary level of intervention to protect the community.*
- *Enforcing all court-ordered sanctions.*

The Juvenile Probation Department delivers a strength based accountability driven probation system while offering support and assistance to youth and families at any level of concern

Programs Offered

Early Intervention / Walk In's

Families seeking services for children or youth beginning to exhibit risk factors related to delinquent behavior patterns can request service from the department.. Individual, group and family interventions are available. Drug testing is available. Strong emphasis on prevention of further risk behaviors with resources and follow-up to support the process.

Diversion

This educational opportunity is offered to first time drug and delinquent offenders. The agreement can last up to 6 months, a drug and alcohol evaluation is required, and all recommended counseling sessions are at the family's expense. The juvenile's driver's license is suspended, restricted or delayed for 90 days. Urine testing can be requested at any time during this agreement. If this agreement is violated, the juveniles move on to an Informal Probation Agreement for the same charges.

Informal Probation

Juveniles committing offenses, with no prior history, are often offered an Informal Probation Agreement. This agreement lasts up to 6 months, and is supervised by a Probation Officer. The Juvenile must admit to the offense and voluntarily sign the agreement. Terms of the agreement can be changed to fit the situation. A violation of this agreement results in further Court action.

Formal Probation

Any delinquent offense can result in a Court ordered agreement. Juveniles can be given the opportunity to complete a Probation Agreement, which allows them to remain in the community. Terms are set according to the offense and the needs of the juvenile. The period of Probation is indefinite, and can last until the Juvenile's 21st birthday. A Probation Officer supervises this agreement.

Intensive Supervision

This program was designed to provide Juvenile offenders with one last opportunity to remain in the community. The Intensive Supervision program is considered when all other options to rehabilitate the Juvenile have failed. The intense 90-day program requires a Court review and can be extended by the Court. Failure to comply with all rules of the program will result in placement in a correctional institution. Parental cooperation is mandatory.

Out of Home Residential Placements

Some Juvenile cases will progress to the degree that the individual will require removal from the home and placement in a staff secure residential treatment facility to resolve repetitive delinquent behavior patterns. The department can recommend placement in Western Nevada Regional Youth Center for short term 60 day assessment evaluation or 90 drug and alcohol treatment services. Placement can also be recommended to the 16 county supported China Springs Aurora Pines Youth Camps for youth needing four to six month behavior and drug and alcohol intervention. Other mental health and behavior programs are assigned on a case by case basis including but not limited Spring Mountain Treatment Center, Rite of Passage Academy, West Hills Hospital, and Willow Springs Residential Care.

Secure Detention Services

The Douglas County Juvenile Probation Department offers detention services for youth who violate their probation or have committed offenses that warrant their removal from the community pending further disposition.

Courtesy Supervision

The Douglas County Juvenile Probation Department offers courtesy supervision for youth who offend in other jurisdictions and reside in Douglas County by providing the supervision necessary to complete their terms of probation.

Referral Services

The Douglas County Juvenile Probation Department offers referral services for youth and families seeking resources to address individual, family, social and legal issues. Anyone walking in to the department seeking advice will be given the resources and advice to address their particular circumstance. If the department can address the concern internally, services will be provided.

Law-Related Education

We teach the class to 7th graders throughout the County. We provide each student with a booklet entitled: Laws for Youth. The subjects include a review of the 4th amendment and other laws for youth and consequences for incorrigible, anti social, delinquent behaviors.

Outdoor Intervention Program

This is an outdoor experiential education is an evidenced based practice program based upon the experiential education model, which allows the youth to build success, identity, and positive self-regard. Participants develop competencies; learn life skills, teamwork skills and leadership training that will assist them in the future. It also provides a diagnostic tool, along with great counseling opportunities. A certified recreational therapist conducts this program.

Community Service Programs

The community service program allows youthful offenders to make restitution to their community by performing various clean-up duties, conservation work, and human services for agencies in Douglas County. Approximately 4,500 hours per year of community service time is completed by Douglas County Juvenile Probation.

Restitution Program

Research indicates that one of the most productive things a Juvenile Offender can do is “make things right” with their victims. Victims of juvenile crime are sent a pamphlet that encourages them to send documentation of their loss to the Court, thus allowing them input into the Court system. The Probation Department sets up and supervises a payment plan as part of the probation agreement. On average, \$19,000 per year is collected and returned to victims of juvenile crime.

Impulse Control

This weekly group counseling program is conducted by a clinical psychologist, composed of youth, parents and probation officers. Each session focuses on the youth’s inability to act in a responsible manner. Each group is comprised of 6-8 youths and lasts from 8-10 weeks.

Out Patient Drug Counseling

This group is conducted in cooperation with Community Counseling of Carson City. It is designed for those youth in the first stages of substance abuse.

Inpatient Drug Treatment

Douglas County participates in the oversight of Western Nevada Regional Youth Center with Lyon, Churchill, and Carson Counties. This is a 90-day program that focuses on Substance Abuse Treatment, the ambient pressures that led adolescents into substance abuse, and the after care necessary to assist youth in preserving their sobriety.

Individual, Family, and Group Counseling

Based on the individual needs of the youth and their family dynamics, Douglas County JPO offers three levels of counseling services. The sessions are designed with the intention of unifying and strengthening resiliency in families.

After Care Services

A weekly group and individual counseling by staff psychologist is offered to youth who have completed their probation requirements through China Springs or Aurora Pines programs, Western Nevada Regional Youth Center, or any state facility. The intention is to preserve the effort they have put into their programs, build resiliency skills, and lower risk factors directly related to their relapse or re-arrest.

Truancy Review Board

The probation department participates in the Truancy Review Board with the Douglas County Sheriff's Department and Douglas High School. The goal is to prevent truancy and provide resources to youth to keep them current with academic requirements. Accountability and support are built into this process.

Affiliations

In order to develop and sustain comprehensive services, Douglas County Juvenile Probation Department is affiliated with the following organizations through committee, board, or association membership:

- Partnership of Community Resources Board
- Northern Nevada Juvenile Sex Offenders Task Force
- Nevada Association Juvenile Justice Administrators
- China Springs Aurora Pines Advisory Board
- National Juvenile Court Services Association
- Western Nevada Regional Training Center Oversight Committee
- National Council of Juvenile and Family Court Judges
- American Correctional Association
- Nevada Bureau of Alcohol and Drug Abuse
- Nevada State Juvenile Justice Commission
- Silver State Juvenile Detention Association
- Community Counseling Center Board
- Douglas County School Safety Task Force
- Rite of Passage Inc.
- Suicide Prevention Network
- Multidisciplinary Team Child Protective Services
- Family Support Council of Douglas County
- Douglas County Children's Center
- Boys and Girls Club of the Carson Valley
- American Probation and Parole Association
- Douglas County School District
- Annie E. Casey Foundation
- Smallwood Foundation
- Austin's House Emergency Foster Care Home

Staffing and Budget

The Juvenile Probation Department is supervised by the Chief Juvenile Probation Officer who reports to the Ninth Judicial District Court Judges. The Department has 10 FTE for FY 09-10. Staff consist of 8 P.O.S.T. Certified Juvenile Probation Officers, Psychologist, and an Administrative Assistant. The FY 09-10 Budget is \$1,147,320 and is funded by the General Fund. It also receives funds for programming from the Nevada Substance Abuse Prevention and Treatment Agency, the US Office of Juvenile Justice, and Delinquency Prevention, the Small Wood Foundation, Nevada State Juvenile Programs Office.

Juvenile Probation					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 09 to 10	Adopted 09 to 10
Personnel Services	1,018,369	1,077,992	1,115,780	37,788	3.5%
Services & Supplies	36,005	38,240	31,540	(6,700)	-17.5%
Total Juvenile Probation	1,054,373	1,116,232	1,147,320	31,088	2.8%
Funding by Source					
General Fund	1,054,373	1,116,232	1,147,320	31,088	2.8%
FTE	9.63	9.50	10.00	0.50	5.3%

Revenues for FY 08-09

JPO Traffic Fines	24,015
Administrative Assessment Fee	21,209
Reimbursement Public Defender	4,840
Drug and Alcohol Testing	5,707
Grants	46,477
Restitution Collected	14,870

Probation Officer Contacts FY 08-09

Phone Contacts	1922
Home Contacts	792
Office Contacts	1751
School Contacts	594
Employment Contacts	38
Detention Contacts	209
Other	752

Probation Terminations FY 08-09

Probation Terminations	38
Successful	22
General	7
Un-successful	9

Restitution collected	\$8,108
Restitution ordered	\$8,108
Community Service Hours Completed	2599 hours
Community Service Hours Ordered	2738 hours
Fines and Fees Collected	\$10,782
Fines and Fees Ordered	\$12,717

Amounts are as of June 2009 and are not final.

Major Accomplishments of FY 08-09

- The approval of a full time Juvenile Psychologist position for juvenile services to the Probation Department and to the youth camps in 2008 created an avenue for increased children, youth and family services through the department on a weekly basis. The position uses Functional Family Therapy and Cognitive Behavior Training both evidenced based practices. The schedule is up and running strong, the position is servicing approximately 250 unduplicated clients and families a year. Mental health issues in individuals and family systems are a primary risk factor for delinquent behavior.
- The probation department received approximately \$46,477 in grant funding in FY 08-09. These funds were targeted at evidenced based mental health, accountability, and prevention programs offered to youth on a weekly basis.
- All probation officers and probation staff completed required training hours this year, meeting the 25-hour on-going POST requirements. Diversified training is offered throughout the year to meet requirements and enhance officer's ability to work with delinquents. Mental health and Drug and Alcohol issues have been the focus.
- Frequent probation supervision contacts with probationers are a requirement of the department. Officers completed 6,058 separate contacts for the year averaging 505 per month, either in person or by telephone. The emphasis on contacts is supervision and accountability to court order.
- Bi-lingual services to the courts have had a great impact on our Hispanic caseload and the ability of families to comprehend and cooperate with the juvenile court process. This year our bi-lingual officer has increased contacts for youth and families through family classes, gang intervention, school based services and community presentations.
- Boys Council and Girls Circle gender specific groups for probationers were implemented this year. This is a evidence based practice format designed for at risk adolescents.
- The Department has continued a strong working relationship with the elementary schools, middle schools and high schools. The focus has been on prevention education, truancy intervention, and behavior intervention. On an as-needed basis, officers are available to the schools for assistance. As a result of a comprehensive team effort with the high school referrals to the juvenile probation department for truancy has been substantially reduced. Truancy and school behavior are identified as the on of the three greatest risk factors related to delinquent behavior and long term contact with the adult justice system.

Objectives FY 09-10

- Continue to pursue grant funding to support prevention and accountability programs. **(SP 1)**
- Collect all restitution assigned to cases by the court.
- Ensure all community service hours and work hours are complete prior to termination from probation.
- Continue to work with community agencies to offer services and resources to youth and families. **(SP 4)**
- Establish a day reporting center location and services. **(SP 4)**
- Continue to work with the school district, offering support and resources to the schools as needed.
- Seek out new ways to improve mental health services to the families of the youth on probation. **(SP 4)**
- Establish alternative programs that are best practices and evidenced based.

JUVENILE DETENTION

Mission Statement

The mission of the Douglas County Juvenile Detention Facility is to provide a safe and secure temporary holding facility for youth adjudicated, pending adjudication/disposition, or Court ordered within the Juvenile Court. Policy ensures the appropriate detention of youth in a secure setting in compliance with Nevada Revised Statute and the state wide Juvenile Detention Alternative Initiative.

Major Programs Offered

Educational Services

We provide an educational component needed to keep the student as current in their schoolwork as possible. This is accomplished with a full-time schoolteacher assigned to the facility, along with the PLATO educational computer program.

Medical Services

We provide basic medical care for the juveniles. A contract Family Nurse Practitioner from Stateline Medical Center provides weekly medical oversight, physicals and TB testing as needed.

Psychological Services

A full time juvenile service psychologist is available for mental health intervention ant any level.

Psychiatric Services

This service is available from West Hills Hospital in Reno. They provide a no cost assessment to determine the “at risk” status of any child. Douglas County Mental Health is also available, if needed.

Recreational Programs

Staff provides daily exercise to the youth either indoors or in a secured outdoor environment. A variety of programs are used which promote physical fitness, teamwork, and stress management.

Individualized Counseling

Staff is encouraged to be interactive with the youth. This provides an opportunity to personalize the interaction with each juvenile. Staffs work with the youth to resolve issues and conflicts, as well as guidance and counseling. A staff psychologist is available for group and individual sessions.

Staffing and Budget FY 09-10

The Juvenile Detention Facility is supervised by the Juvenile Probation Supervisor who reports to the District Judges via the Chief Juvenile Probation Officer. The Division has 10.48 FTE for FY 09-10. The FY 09-10 Budget is \$812,429 and is funded by the General Fund.

Juvenile Detention					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				09 to 10	09 to 10
Personnel Services	743,935	799,062	766,435	(32,627)	-4.1%
Services & Supplies	31,606	33,750	45,994	12,244	36.3%
Total Juvenile Detention	775,541	832,812	812,429	(20,383)	-2.4%
Funding by Source					
General Fund	775,541	832,812	812,429	(20,383)	-2.4%
FTE	10.48	10.48	10.48	-	0.0%

Detention Statistics FY 08-09

Total Youth Booked	337
Total Douglas County Youth Booked	211
Average Daily Population	9.5
Average Daily Douglas County Population	6.5
Total Bed Days	3589
Total Douglas Bed Days	1474
Revenues for FY 08-09	\$270,890
Major incidents	0

Major Accomplishments of FY 08-09

- Passed the facility inspection by the State Juvenile Justice Programs Office for co-located facilities
- Passed the Facility inspection by the State Legislative Council Bureau Auditing Division
- Completed JIREH Safe Physical Management Training for all detention staff. This is the approved physical restraint training for the detention center.
- Revised formal detention service contracts with contract juvenile probation departments, State Juvenile Parole, and Rite of Passage.
- No major physical incidents or assaults occurred for this fiscal year. This is a major indicator of the supervision standards of the Douglas County Juvenile Detention Staff.
- Raised the daily bed day rate for the facility to \$110 a day for all contracts.
- Renewed the school services contract with Douglas County Office of Education for 180 school days with teacher in the facility.

Objectives FY 09-10

- To work with the County Manager and the Sheriffs Department to design and build improvements to the Juvenile Detention Facility.

COURT COMPUTER

Mission Statement

To provide effective integrated computer solutions for the Judicial Branch of Douglas County's Government and the District Attorneys Office.

Major Programs Offered

The Court Computer program provides computer-related services for the District Courts, Justice Courts, Constables, District Attorneys Office, Child Support Office, CASA, Juvenile Probation Office, China Spring Youth Camp, Aurora Pines Girls Facility, Juvenile Detention Center, and the Western Regional Drug Court.

Staffing & Budget

The Court Computer program includes a Court Information Systems Manager and a Programmer Analyst for a total of 2 FTE. The FY 09-10 budget is \$315,355 and is supported by the County's General Fund and Justice Court Administrative Assessment Fund. The Justice Court Administrative Assessment Fund pays for approximately 25% of the cost of the Programmer Analyst position.

Court Computer					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 09 to 10	Adopted 09 to 10
Personnel Services	217,331	227,088	230,655	3,567	1.6%
Services & Supplies	94,866	85,500	84,700	(800)	-0.9%
Total	312,197	312,588	315,355	2,767	0.9%
Funding by Source					
General Fund	264,669	289,073	290,887	1,814	0.6%
Justice Court Admin Assess	47,528	23,515	24,468	953	4.1%
Total	312,197	312,588	315,355	2,767	0.9%
FTE	2.00	2.00	2.00	-	0.0%

Objectives FY 09-10

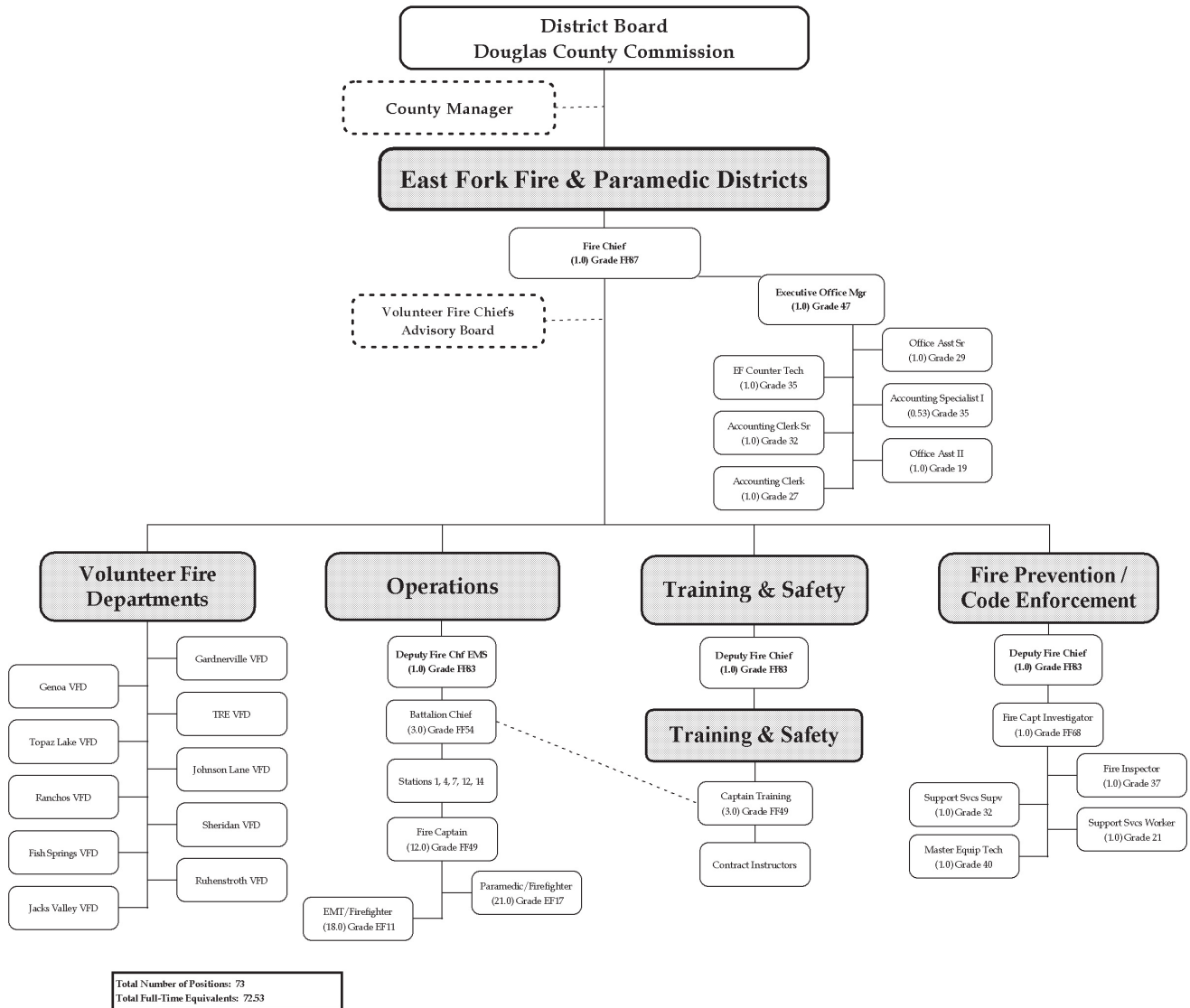
- Continued integration of Courts and other agencies.
- Improvements to Case Management System.
- High level of support for Court personnel.

COUNTY COMMISSIONERS - COUNTY MANAGER DIRECTED DEPARTMENT

The departments here are directed jointly by the County Commissioners and the County Manager. The County Commissioners serve as the Governing Body over the departments included in this section, with the exception of the Library. The Library Board of Trustees, appointed by the County Commissioners, is the governing authority for the Douglas County Library.

East Fork Fire & Paramedic Districts

Organizational Chart



EAST FORK FIRE & PARAMEDIC DISTRICTS

Mission Statement

Serving the Fire and Life Safety Needs of Our Community.

Major Programs Offered

The Districts provide incident response to structure fires, wild land fires, hazardous materials, vehicle accidents, medical emergencies, technical rescue, and other incidents as requested by means of a combination system consisting of eight volunteer fire departments staffed by 150 volunteers co-dependently working with Districts' staff. The Districts also provide fire inspection, plan check, code enforcement, public awareness and fire safety education programs and training. Some of these services are discussed in this section. The districts service an estimated resident population of 40,000 persons with 675 square miles of Douglas County. In addition to fire and emergency medical services, the Districts are also serving as Douglas County Emergency Management under an interlocal agreement with the County.

Administrative Division

The Douglas County Board of Commissioners, serving also as the East Fork Fire Protection District Board and East Fork Paramedic District Board of Trustees, is the governing body for the East Fork Fire and Paramedic Districts. The Volunteer Fire Chiefs' Advisory Board makes recommendations to the District Fire Chief. The Districts Fire Chief reports directly to the Commissioners. Three Deputy Fire Chiefs report to the District Fire Chief.

The Fire District employs several management and administrative employees. They include the District Fire Chief, three Deputy Fire Chiefs. There is also one full-time Executive Office Manager, a full time Counter Technician, two full-time Accounting Clerks, a part-time Accounting Technician, and two full-time Office Assistants.

The districts also employ several EMT/Intermediate/Firefighters, Paramedic/Firefighters, Training and Safety Captains, Fire Captains and Battalion Chiefs. The districts currently provided staffing at various levels for 5 of its 14 fire stations. While the volunteer component of the districts is still a viable program, some areas of the district, due to demographic issues are having a hard time maintaining volunteer forces. The districts will continue to transform into a more career orientated organization in the years ahead.

East Fork Fire and Paramedic Districts are by law two separate Districts joined by an interlocal agreement with one administration. The Fire District receives funding from Ad Valorem tax and State of Nevada Consolidated Tax distribution. The Paramedic District receives revenues from user fees and Ad Valorem tax. It also receives a subsidy from Alpine County, California, for ambulance services. Employee wages and benefits, including 22 seasonal wildland firefighters account for 72% of the operating budget.

This is the first year in which the budgets of the Paramedic District and the Fire District have been combined. While the operating expenses have been combined, the Paramedic District continues as a taxing entity and collection point for ad valorem taxes and user fees. That revenue is recognized in the Paramedic District budget and then distributed to the Fire District budget to offset combined expenditures. Therefore, the Fire District also recognizes the distributed amount as incoming revenue. Total combined operating budget for FY 09-10 is \$12,177,214, reflecting an actual budget increase of 1.1 percent. The pass-through amount distributed from one District to the other is \$4,947,580. This amount is not an additional revenue allocation, however, for accounting purposes it must be reflected as revenue in the total budget. This measure was approved by the Board with the adoption of the budget. It is expected that this change in budgeting will result in more efficient accounting practices, budget management, and a reduction in effort on the part of the district and comptroller staff in processing claims and personnel compensation. Combining the budgets will give a more comprehensive accounting of the true cost of managing the services of an all-risk fire and emergency medical services organization.

East Fork Fire & Paramedic

	2007-08	2008-09	*2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				09 to 10	09 to 10
Personnel Services	6,652,714	7,415,549	8,429,526	1,013,977	13.7%
Services & Supplies	3,969,348	3,904,855	3,497,804	(407,051)	-10.4%
Capital Outlay	119,479	499,000	10,000	(489,000)	-98.0%
Other	25,000	-	4,947,580	4,947,580	n/a
Capital Projects	2,275,465	222,146	239,884	17,738	8.0%
Total	13,042,006	12,041,550	17,124,794	5,083,244	42.2%
Expenditures by Department					
East Fork Fire	6,776,683	6,195,058	10,817,214	4,622,156	74.6%
East Fork Paramedic	6,265,322	5,846,492	6,307,580	461,088	7.9%
Total	13,042,006	12,041,550	17,124,794	5,083,244	42.2%
Funding by Source					
East Fork Fire	4,500,256	5,750,058	10,580,814	4,830,756	84.0%
EFFPD Equipment Reserve	42,295	345,000	-	(345,000)	n/a
East Fork Paramedic	6,265,322	5,846,492	6,307,580	461,088	7.9%
EFFPD Construction Reserve	2,234,132	100,000	236,400	136,400	136.4%
Total	13,042,006	12,041,550	17,124,794	5,083,244	42.2%
FTE	63.53	71.83	72.53	0.70	1.0%

*Combination of EF Paramedic with EF Fire includes distribution amount of \$4,947,580 which contributes to the increase FY 09-10 budget. The actual combined operational budget is \$12,177,214 reflecting a 1.1% increase over FY 08-09 budget.

Major Accomplishments of FY 08-09

- Successfully prepared the FY 2009-10 Budget, including building the district's Emergency Fund to over \$750,000 and providing \$250,000 in the Paramedic Reserve Account
- Successfully completed the first year of annexation of the Sierra Forest Fire Protection District with that of the East Fork Fire Protection District
- Assumed the responsibilities of Douglas County Emergency Management at an annual savings to the County of approximately \$75,000. (See Emergency Management Section)
- Completed the construction of Fire Station 12 in North Douglas County
- Re-established the Local Emergency Planning Committee as a viable and active citizen and business based group
- Successfully filled two Deputy Fire Chief Positions, One Battalion Chief's Position, and several other positions throughout the year
- Enhanced the district's Seasonal Wildland Fire Program to help compensate for a loss of local aircraft response on initial fire attack
- Successfully received \$293,422 in grant funds for the districts, including a \$150,000 grant for a new fire engine in Southern Douglas County
- Successfully collected a \$45,000, in 2006 Flood reimbursement for Douglas County Road Fund.
- Continued to participate in Nevada Fire Chief's Association, Northern Nevada Fire Chief's Association, Lake Tahoe Regional Fire Chief's Association, Sierra Front Wildland Fire Cooperators, and several other professional organizations and committees
- Participated in the 2009 Legislative Session as necessary
- Worked with and supported the positive organizational changes to 911 Communications and Radio Maintenance and Communications
- Successfully entered into an agreement with Douglas County to fund and support one-half of a position for Information Services
- Successfully entered into a Purchase/Loan Agreement with Douglas County for the former DMV Building, soon to be the District Office for the fire and paramedic districts, as well as a dedicated Emergency Operations Center for Douglas County
- Conducted monthly leadership training for the Districts and County.
- Completed over 60% of the Strategic Objectives in the Districts' Strategic Plan
- Supported significant changes to how 911 and Communications funding is distributed, including suggesting the establishment of a capital fund within the communications budget, which all users provide a proportionate share.
- Using the "Request for Proposal" process, successfully secured a \$40,000 savings in the Districts' property and liability insurance premiums, and maintained services with a local insurance broker.

Objectives FY 09-10

- Successfully develop an eligibility list for Battalion Chiefs and Acting Battalion Chiefs.
- Prepare and present for adoption a responsible Budget for the FY 2010-11, which continues to enhance services or at a minimum maintains services at current levels. **(SP 1)**
- Implement a minimum staffing program, which allows for a reassignment of overtime funding towards additional and needed personnel.
- Complete the District Office Project and County EOC.
- Enhance Douglas County's capability in the area of Emergency Management. **(SP 2)**
- Continue to pursue all available grant funds in a responsible manner. **(SP 1)**
- Continue efforts to reinforce the existing volunteer program through recruitment and station specialization.
- Continue to work towards meeting the Strategic Objectives in the Districts' Strategic Plan.
- Continue to work towards and maintain positive labor relations with the association.
- Begin to aggressively mentor all three Deputy Fire Chiefs to better prepare for significant organizational change over the next three to five years.
- Continue to support enhancements to the Douglas County Communications system and 911 Dispatch Center.

FIRE PREVENTION /SUPPORT SERVICES DIVISION

The Fire Prevention /Support Services Division offers a variety of programs to meet the public's needs for fire and life safety. These functions include: new and remodel construction plan examination for fire and life safety; field inspection for plans compliance; fire suppression systems inspections; fire alarm system inspections; hazardous materials plans review and storage inspections; underground and above ground tank inspections; fire/arson investigation, fire code enforcement, juvenile fire setter counseling program; weed abatement and hazardous dumping investigations, fireworks investigation and enforcement; public safety awareness and education programs; and public and private school fire and life safety programs. The Bureau supervises the Explorer Fire Cadet program and the District Fire Investigation Team. The division also is responsible for apparatus maintenance and all support services of the districts.

The Fire Marshal reports directly to the District Fire Chief. The Deputy Chief/Fire Marshal, a Fire Captain-Inspector/Investigator, a Fire Inspector/Plans Examiner, a Counter Technician, a Support Services Supervisor, Support Services Worker, and an Apparatus Mechanic staff the Division. The Fire Prevention Bureau is responsible for several areas of district administration. Those include pre-fire suppression planning; plan reviews, apparatus specification and maintenance, facility maintenance, public education, fire hydrant testing, new construction management, Cadet/Explorer program, the Children's Fire Safety Trailer, and the fire investigation team and support services and apparatus maintenance.

Major Accomplishments of FY 08-09

- Continue working with local, state and federal cooperators on fuels reductions projects.
- Continue the implementation of a new commercial fire life safety business inspection program.
- Organize and implement the use of the RED ZONE WILDLAND fire safety assessment and mapping software.
- Continue providing a very high level of inspection and plan review services to new construction projects within the fire district.
- Completed the construction of Fire Station 12 in North Douglas County.
- Continue and improve the fire safety/prevention awareness day event.
- Continue the emergency response to all types of incidents.
- Continue to manage the fire district vehicle projects.
- Completed the refurbishment of three existing Type I engines.
- Purchase a new ambulance with existing funds.
- Develop master files and plans for each fire station facility owned or operated by the fire district.
- Successfully completed the first complete year of the District's Vehicle Maintenance Program, reflecting a net savings of over \$70,000.

Objectives FY 09-10

- Successfully fill a position dedicated to Fuels Management and Mitigation.
- Continue the training and education of the entry-level fire inspector position.
- Continue the Red Zone Wildland Fire safety survey program.
- Continue to provide an effective life safety plan review service.
- Update and re-implement the districts pre-plan program.
- Increase the number of fire hydrants tested and inspected within the fire district.
- Develop a maintenance and inspection agreements/program for the static fire flow water tanks in the district.
- Continue the maintenance and purchase of fire apparatus for the district under the guidance of the Strategic Plan.
- Work towards the adoption of a Wildland Urban Interface Code.
- Complete the District Office Project.
- Replace a Type I apparatus.
- Consider the replacement of on Type I Ambulance.
- Facilitate a comprehensive approach to small equipment management among the Volunteer Fire Stations in the District.

OPERATIONS DIVISION

The Operations Division offers all hazard response to within the districts and through mutual aid to other jurisdictions in the region and outside of the region. The Operations Division stays active in community events and services, such as the Soroptomist, Blood Drive, TRIAD, School Safety Committees, Senior Games, Child safety seat inspections, Bike Medic response, Paramedic intern training, community access to automatic external defibrillators, and the Bear Aide Program. The district also supplies stand-by service and EMS services for major community events, such as the annual Candy Dance and Carson Valley Days.

The Operations Division is managed by a Deputy Fire Chief... Three Battalion Chiefs command each respective shift. The districts employ 51 other career personnel representing the positions of EMT-I/Firefighter, Paramedic/Firefighter, and Captains. The Operations Division is also responsible for the direct management of over 140 volunteer firefighters both in support and attack rated positions. The Deputy Fire Chief of Operations also serves as the Chairman of the Local Emergency Planning Committee.

Major Accomplishments of FY 08-09

- Added one additional position in North County, expanding capabilities for ALS in the area.
- Continue to work on better ways to promote volunteer participation and provide better customer service.
- Met the increased demands for service with expanding resources.
- Worked toward the complete development of combination services and foster a positive relationship of co-dependence between career staff and volunteers.
- Implementing the 12 Lead EKG STEMI Program.
- Implemented the use of C-PAP for patients with respiratory conditions.
- Continued to offer ambulance subscription program for the residents of the Paramedic Districts boundaries.
- Successfully developed a comprehensive Wildland Fire Plan for the 2009 Wildland Fire Season.
- Entered into a new contract for with Dr. Craig Berger, as Medical Director.
- Established an internal EMS Review Committee and Quality Assurance Group.
- Developed several new policies and procedures or revised existing policies and procedures.
- Assumed the responsibility for the Seasonal Program and expanded its capabilities with 6 additional seasonal personnel.

Objectives FY 09-10

- Continue to upgrade and replace emergency medical equipment and apparatus as needed to maintain the highest level of patient care.
- Meet the increased demands for service with expanding resources and develop an efficient working relationship with local medical facilities, utilizing a team approach to patient care.
- Facilitate a comprehensive approach to small equipment management among the Volunteer Fire Stations in the District.
- Institute a customer satisfaction survey form program for Emergency Medical Services .
- Facilitate medical direction of 911 EMD Program with Carson Valley Medical Center.
- Update EMS Protocols.
- Complete all local mutual aid agreements.
- Expand the LEPC to broaden community participation.
- Prepare overtime study and analysis.
- Hire three additional personnel from existing hiring lists as approved by the Board in the FY 09-10 Budget and after a careful review of first quarter revenues.
- To continue to develop & refine an operational policies and procedures manual.

TRAINING AND SAFETY DIVISION

Anticipate and respond to the ever changing training, educational, and safety needs of our members.

The Training Division offers a full spectrum of fire service & basic and advanced EMS training opportunities to the Fire and Paramedic District's members. Entry-level training is now the starting point; however members may proceed through more advanced firefighter and EMT courses, driver/operator courses, company officer courses, and even obtain their Associate Degree in Fire Science through cooperative agreement between East Fork Fire, other local fire agencies and Nevada's Community College system. The primary customers of the training program are the approximately 150 volunteer and over 50 paid members of the organization. With participation of the Battalion Chiefs and Captains daily training is scheduled at each station housing career personnel.

Training is scheduled in six-month time frames. Training Task Force meetings are held to determine the training subjects that the members feel they need. These needs are combined with a needs-assessment based on past incidents and past training sessions. Regulatory requirements are also considered. The Training Task Force establishes the final calendar. This group is comprised of the training officer of the eleven member departments, and career staff. The training schedule is updated monthly and delivered to each member with the monthly newsletter to insure that personnel are aware of training opportunities offered. Members are also encouraged to participate in training opportunities on a regional, state, and national level. Volunteer departments are provided with training classes each month. Career stations have lesson plans for daily training.

The Training and Safety Division is also involved in record keeping for volunteer members regarding training records, certifications, physical examination records, incentives program records, incident accountability system records and other related materials. Our involvement in record-keeping for career members is limited to training and accountability records.

The Training and Safety Division provides a voluntary Incident Safety Officer schedule. The goal is to have certified ISO at all major incidents.

The Training Division also manages communications and computer equipment program and provides a liaison with the Communications and Information Systems Departments on certain issues.

The Training and Safety Division is staffed by four full-time positions: a Deputy Fire Chief and three Training/Safety Captains. A Senior Office Assistant position is assigned to the Training Division – though this position's time is shared with counter reception, telephone, and other non-training duties. The Training Division is strongly supported by other office staff. The Division also utilizes volunteer and career instructors who coordinate and provide a large portion of the training on an independent contractor, on-shift, or overtime basis. These members are involved in providing structural firefighting, hazardous materials, apparatus operator, tactics and strategy, supervisory, rescue, live burn and instructor training programs.

Major Accomplishments of FY 08-09

- Implemented the Incident Safety Officer Program. This program meets Local, State and Federal requirements. The Training/Safety Captains have been Nationally Certified as Incident Safety Officers and have been added to the run cards for all major alarms.
- Provided NIMS training to all Douglas County Personnel as part of a Federal requirement, thus maintaining Douglas County's eligibility for federal funding.
- Replaced 55 handheld radios under a Federal requirement regarding narrow band capability.
- Completed IFSAC Certification Program.
- Developed positive working relationship with the Douglas County IS Department .
- Developed a comprehensive Wildland Fire Training Program of chief officers.
- Worked with Douglas County 911 to continue to enhance system capabilities.

Objectives FY 09-10

- Revise the records management system of the districts.
- Continue to work with the Douglas County Communications Department and 911 Center to enhance the system.
- Implement the PASSPORT Accountability System.
- Manage and implement a comprehensive remote training delivery program.
- Develop a career development guide.
- Continue the Wild land Fire Training Plan for fire officers.
- Participate in the Battalion Chief/Acting Battalion Chief testing process.
- Develop a comprehensive communications procedure for the Fire and Paramedic Districts.
- Participate in the review and revision of the Douglas County Emergency Operations Plan.
- Develop and participate the EOC Training.
- To continue to develop and refine a comprehensive Fire and EMS training program for career and volunteer members – and to continue to integrate a Technical Rescue program.
- To continue to participate in the development of the State Fire Training Standards; and the delivery of state fire service training programs.
- To continue to participate in the District Safety Committee, WNCC EMS Advisory Board, BTLs of Nevada Board of Directors, West Central Nevada Training Officer's Task Force, and the Quad-County Haz Mat Training Committee.
- To continue to coordinate purchase, installation and repair of communications and computer equipment.

EMERGENCY MANAGEMENT

Mission Statement

Emergency Management provides the response planning, and actual management of disasters that are either natural man-made, or part through domestic terrorism. We coordinate the preparedness, response, recovery and mitigation activities to protect the citizens of Douglas County and their property. We assist in the planning and coordination of disaster plans for the public, local businesses and Douglas County. Emergency Management also writes and oversees the majority of public safety grants that come in to the County.

Major Programs Offered

Planning

To plan for disasters that occur in Douglas County or that may impact Douglas County. This would include structure fires, wild land fires, earthquakes, blizzards, ice storms, floods, hazardous materials (Hazmat) spills, domestic terrorism, or any other major incident that would put the public or environment at risk. In addition, to provide for emergency exercises to insure that those responding to disasters are trained and prepared to respond to disasters in the community.

Emergency Operations Center

Maintenance of emergency operation facilities, to ensure that disaster coordination occurs between law enforcement, fire, medical, public works, state & federal agencies and private resources.

Grants

Prepares and submits grants for County, emergency response agencies, and the public sector. This allows for Federal funding of local programs that directly benefit first responders and the community without using local tax dollars and recovering Federal tax dollars for local use that directly benefits the citizens of Douglas County.

Local Emergency Planning Committee

Manages and oversees the Local Emergency Planning Committee (LEPC). This important committee is composed of both public, private, and government sector representatives and is charged in an advisory capacity with issues related to hazardous materials monitoring, community awareness and right to know. The LEPC, while not part of their official charge, also provides advice with respect to all hazard response. The LEPC is responsible for reviewing and recommending all grant applications which are administered by the State Emergency Response Commission (SERC)

Staffing and Budget

The Emergency Management function of the County, as required under Nevada Revised Statutes, has been contracted to the East Fork Fire and Paramedic Districts. The contract enables the staff and management of the East Fork Fire and Paramedic Districts to manage Emergency Management under the provisions of the Nevada Revised Statutes. The East Fork Fire and Paramedic Districts provide, through official appointment, that the District Fire Chief shall serve as the Emergency Management Director for the County, assisted by three Deputy Emergency Management Directors (Deputy Fire Chiefs). The Districts Executive Office Manager provides clerical and grant administrative support. Other district personnel are assigned to the Emergency Management functions as necessary.

The budget for Emergency Management is provided for in the budget of the districts and currently at no cost to the County. Grant funds help offset some costs to the districts.

Major Accomplishments of FY 08-09

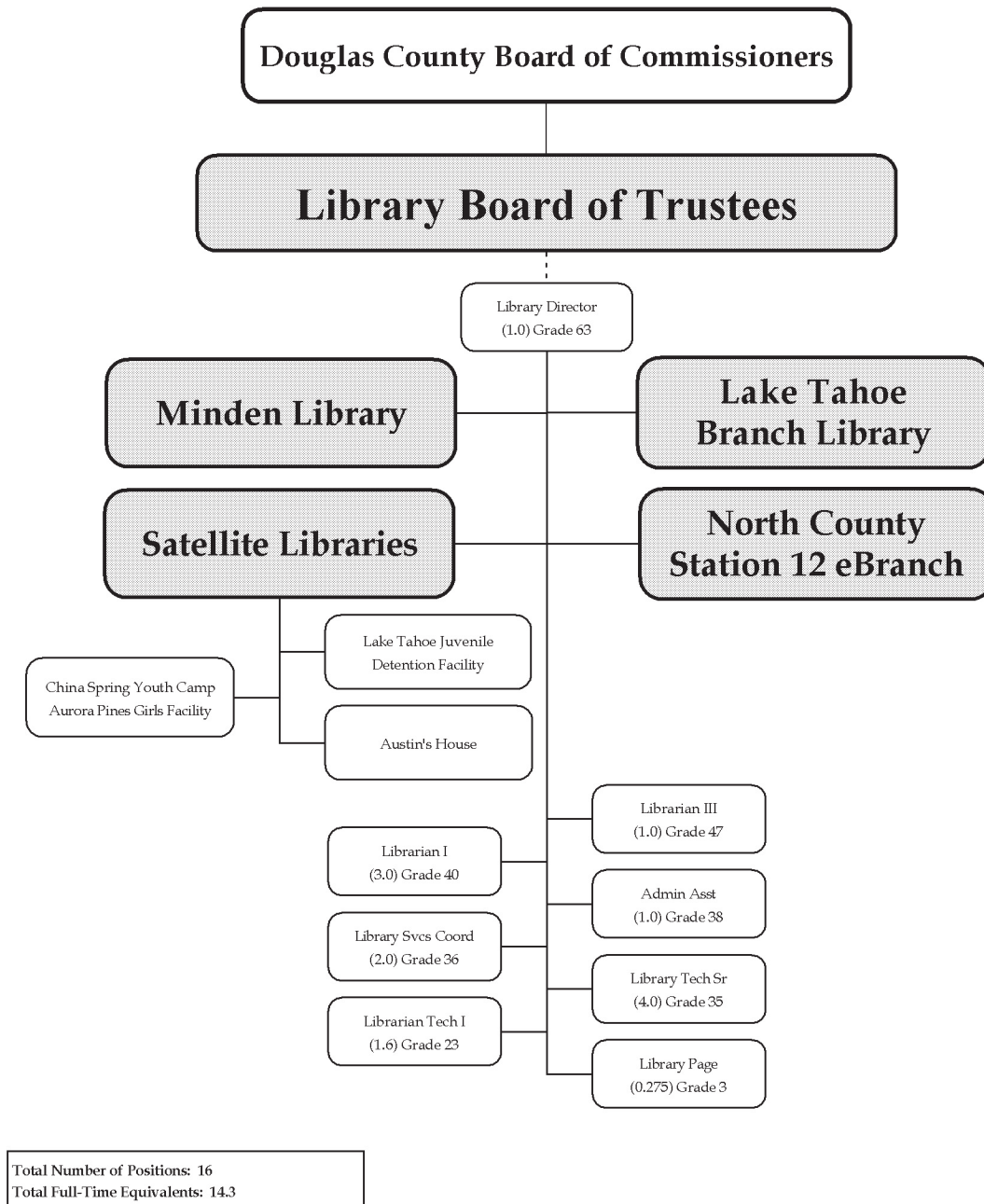
- Wrote and received funds from public safety grants totaling an estimated \$1,000,000.
- Recovered over \$45,000 in grant funds for Douglas County related to the 2006 Flood Event.
- Assess countywide vulnerabilities.
- Participated in a quad county, wildland fire training exercise.
- Facilitated training for all County employees to be trained in NIMS to meet federal requirements.

Objectives FY 09-10

- Review and revise the Douglas County Emergency Response Plan. (SP 2)
- Complete, as part of the East Fork Fire and Paramedic Districts Office project, the creation and establishment of a new Emergency Operations Center for the County. (SP 2)
- Continue to provide the necessary NIMS level training to County and other local government personnel.
- Participate in HazMat training for first responders. (SP 2)
- Plan and manage the POD for the H1N1 Flu mass inoculation program. (SP 2)
- Assist with all special events of significant magnitude, i.e. New Year's Celebration, Carson Valley Days, Candy Dance, etc., as they relate to Emergency Management support. (SP 3)
- Continue to facilitate meetings for the Local Emergency Planning Committee (LEPC). (SP 2)
- Continue to apply for grants as they become available, being mindful of matching funding availability. (SP 1)

Douglas County Public Library

Organizational Chart



DOUGLAS COUNTY PUBLIC LIBRARY

Mission Statement

To provide a wide range of library materials, services, and programs to meet the informational, recreational, and cultural needs of the residents of Douglas County.

Major Programs Offered

The Library consists of the main library in Minden, the Lake Tahoe Branch Library at Zephyr Cove, an eBranch at North County Fire Station #12, a satellite library at China Spring Youth Camp, dormitory and classroom collections at China Spring Youth Camp and Aurora Pines Girls Facility, a reading and reference library at the Lake Tahoe Juvenile Detention Facility, and a reading and reference collection at the Carson Valley Children's Center. The main library handles administration, acquisitions, cataloging and fiscal management. Services such as children's programs, meeting rooms, and Interlibrary Loan are offered at both public facilities. Reduced public hours are in effect due to budget shortfalls that went into effect July 1, 2008. Public hours are 50 hours per week in Minden and 32 hours per week at Lake Tahoe. The Library owns approximately 131,000 items: books, magazines, newspapers, videocassettes, audiocassettes, books on tape, CDs, DVDs, microforms, and downloadable media. The Library owns 2.51 items per capita, which is below the national average of 4.1 items per capita, and above the Nevada average of 2.35 items per capita. For library materials, the Library spends approximately 46% of the national average per capita and 52% of the Nevada average per capita. Subsequent to budget reductions of FY 08-09, library staffing levels are the same as 1988 levels.

Public Services

The Library offers an extensive range of services, materials, programs, and technology at both public facilities, including reference and referral in person, by telephone and by email to assist residents in accessing information required; free meeting room space to community organizations; programs for children, youth and seniors; production of story times for cable access television; delivery of materials to homebound seniors; borrowing materials not available locally; exhibit and display space for community announcements, art, and displays; orientation sessions for students and other youth groups; a variety of electronic databases accessible from the library, school, home or work; public-use typewriters and computers and printers for word processing and desktop publishing; public access to the Internet; for patron access to the Internet; individual instruction in Internet searching and email, services for jobseekers, including individual job counseling and group classes offered by the State of Nevada; cameras and editing equipment for DCCA-TV program production; technology for patrons with visual disabilities.

Technical Services

The library staff perform a number of support operations that provide further service to the public, including selecting and acquiring of new materials, many of which are suggested by the public; cataloging and processing of materials so that materials may be identified using the on-line catalog and then located on the shelves; recovery of overdue materials to protect the taxpayers' investment in materials; and ongoing collection evaluation to ensure that materials provided are relevant to the needs

of the community. As part of ongoing budget reductions, the Library no longer shares circulation control, patron records, Inter Library Loan and cataloging through membership in CLAN - the Cooperative Libraries Automated Network - consisting of the Nevada State Library and Archives, a variety of other special libraries, museums, and government agencies, Sierra Nevada College, and the public libraries in 15 of Nevada's 17 counties. DCPL was a founding member of CLAN in 1981 and ceased membership on June 30, 2009.

Staffing and Budget

The Library is governed by a five-member Library Board of Trustees appointed by the Board of County Commissioners. The Library Director reports to the Board of Trustees. For FY 09-10, the Library is staffed by 14.3 FTE. The Library is primarily funded from the Room Tax (TOT)/Sales Tax fund, providing 100% of the Library's \$1,476,892 total FY 09-10 budget.

Library					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				09 to 10	09 to 10
Personnel Services	1,003,884	980,237	1,049,970	69,733	7.1%
Services & Supplies	444,138	426,922	426,922	-	0.0%
Capital Outlay	26,940	-	-	-	n/a
Capital Projects	29,283	-	-	-	n/a
Total	1,504,246	1,407,159	1,476,892	69,733	5.0%
Funding by Source					
Room Tax	1,504,246	1,407,159	1,476,892	69,733	5.0%
FTE	15.73	15.73	14.30	(1.43)	-9.1%

Major Accomplishments of FY 08-09

- Replacement of main library server.
- Installation of Email server; movement of email network from CLAN to DCPL.
- Implementation of stand-alone integrated library circulation system, including migration of all data from CLAN system to DCPL system.
- Installation of a production server and a telephony server; integration to existing DCPL network.
- Addition of wireless network to Lake Tahoe Branch Library; grant-funded.
- Reviewed and updated strategic planning process completed in 1999 with the plan for 2007-2012.
- Increased participation in Summer Reading Program by 122%.
- Increased circulation of children's materials during Summer Reading Program by 110%.
- Continued to explore alternative funding sources, public and private.
- Continued the program to visit every second grade classroom in Douglas County.

- Continued provision of library services to the satellite facility of the Library at China Spring Youth Camp and at Aurora Pines Girls Facility with additional materials.
- Established eBranch and book drop at North County Fire Station #12.
- Addition of collection location at Carson Valley Children's Home (Austin's House).

Objectives FY 09-10

- Communicate to the public the value of the library to the community. **(SP 4)**
- Minimize the effect of reduced hours, services, and programs to patrons. **(SP 4)**
- Provide patron and staff training to maximize potential of Polaris system.
- Implement enhancements to the Polaris library system with continuing system upgrades.
- Continue with annual review and update of strategic planning process completed in 1999.
- Upgrade connectivity to Lake Tahoe Branch Library with new firewall.
- Begin conversion of historic Douglas County newspapers to digital format.
- Explore expansion possibilities for Minden Library. **(SP 4)**
- Install monitored burglar alarms in Minden Library and Lake Tahoe Branch Library.
- Participate in capital fundraising by the Douglas County Public Library Foundation.
- Continue Planned Giving program for solicitation of bequest donations.
- Expand training of staff, especially in the areas of systems, reference, automation, cataloging and customer service. **(SP 4)**
- Continue to explore alternative funding sources, both public and private. **(SP 1)**
- Provide programming to DCCATV in digital format.
- Continue the program to visit every second grade classroom in Douglas County.
- Establish joint server location for library servers, routers, and switches within the East Fork Fire and Paramedic District Administration Building.
- Implement wireless printing for patrons at Minden Library and Lake Tahoe Branch Library.
- Engage in cooperative projects, service delivery, and fundraising efforts with other County departments.

Objective vs. Results FY 08-09

- Objective #1:** To communicate to the public the value of the library to the community.
Result: *Ongoing. Efforts include civic presentations, newspaper columns, newspaper articles, letters to the editor, promotional radio spots, television PSAs and cable access television programming.*
- Objective #2:** Minimize the effect of reduced hours, services, and programs to patrons.
Result: *Ongoing. Staff workgroups evaluated and prioritized all services to determine those to be retained, reduced or eliminated. Reductions and eliminations were staged over several months in order to better inform patrons of changes.*
- Objective #3:** To provide patron and staff training to maximize potential of Polaris system.
Result: *Ongoing. As the Library moved from a circulation system provided through CLAN to a stand-alone system operated by DCPL, extensive training was delivered to all staff.*

- Objective #4:** To implement enhancements to the Polaris library system with continuing system upgrades.
Result: *Ongoing. DCPL moved all electronic records from the CLAN system in mid-April and went live with a stand-alone system on April 29, 2009. Increased functionality is being added incrementally.*
- Objective #5:** To continue with annual review and update of strategic planning process completed in 1999.
Result: *Complete. Review process for FY 08-09 was conducted in September-October 2008 and completed in November 2008. FY 09-10 review and update is scheduled for August-October 2009.*
- Objective #6:** Replace patron computers at Lake Tahoe Branch Library with thin-clients.
Result: *Complete. Funded by Gates Foundation grant.*
- Objective #7:** Initiate planning to convert historic Douglas County Records to digital format.
Result: *Ongoing. Grant request was successfully funded. Project will begin July 2009.*
- Objective #8:** Explore expansion of services in South County.
Result: *Ongoing. No suitable location has been determined. Book drop remains at Holbrook Junction Medical Center and is emptied twice per month.*
- Objective #9:** Initiate Explore expansion possibilities for Minden Library.
Result: *Ongoing. The Library is working with East Fork Fire and Paramedic District to join properties together, including joint server room, outdoor staff area, parking and traffic patterns.*
- Objective #10:** Participate in capital fundraising by the Douglas County Public Library Foundation.
Result: *Ongoing. 2009 event was a Ice Cream Social and Raffle in conjunction with the Summer Reading kickoff.*
- Objective #11:** Continue Planned Giving program for solicitation of bequest donations.
Result: *Ongoing. Program brochures placed with financial planners, accountants, lawyers, and funeral directors by members of Library Foundation.*
- Objective #12:** Expand training of staff, especially in the areas of systems, reference, automation, cataloging, and customer service.
Result: *Ongoing.*
- Objective #13:** To continue to explore alternative funding sources, both public and private.
Result: *Ongoing. The Gates Foundation, the Smallwood Foundation, Library Services and Technology Act, State of Nevada Collection Development, E-rate, Friends of the Library, Library Foundation funded programs.*

Objective #14: To provide programming to DCCATV in digital format.

Result: *Ongoing. Programs are recorded and edited in digital format. Programs are provided to DCCATV on DVD. Program submissions have been reduced as a result of unfilled staff positions and reduced hours.*

Objective #15: To continue the program to visit every third grade classroom in Douglas County.

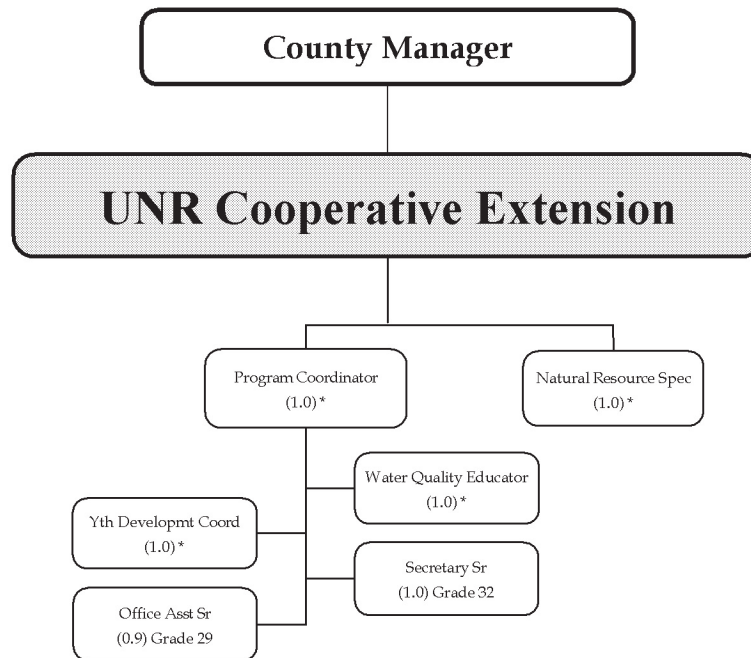
Result: *Ongoing. Program was moved to second-grade in 2008. During September and October 2008, library staff visited second grade classrooms in the County, both public and private. The Friends of the Library provided book bags and bookmarks for the nearly six hundred students. The Nevada Literacy Coalition provided library card wallets for each student. The 2009 visitations are scheduled to begin in September 2009 but will be reduced due to staffing reductions.*

Objective #16: To engage in cooperative projects, service delivery, and fundraising efforts with other County departments.

Result: *Ongoing. Most recent projects are work on shared use between the Minden Library and East Fork Fire and Paramedic District Administration Office.*

UNR Cooperative Extension

Organizational Chart



Total Number of Positions: 3
 Total Full-Time Equivalents: 1.9
 * This position not funded by the County

UNIVERSITY OF NEVADA COOPERATIVE EXTENSION

Mission Statement

To develop, discover, disseminate, preserve, and use knowledge to strengthen the economic, social and environmental well being of people.

Major Programs Offered

The Douglas County Cooperative Extension Office, in partnership with Federal, State, and local entities, is responsible for identifying, prioritizing and documenting needs, developing and conducting educational programs and measuring the impact of these projects. Educational programs have been designed to address Agriculture, Horticulture and Environment; Children, Youth and Families; and Community Leadership in Douglas County.

Agriculture, Horticulture and Environment

Water Quality & Non-Point Source Pollution Education – Carson Valley landowners and builders are encouraged to learn and adopt best management practices to reduce non-point source pollution of ground and surface waters. Educational programs on well and septic maintenance, high desert gardening, soils and composting, irrigation, weed management, and pasture management are conducted to positively change land-use practices and ultimately improve ground and surface water quality. NEMO (Non-point Education for Municipal Officials) workshops are geared for planners and local decision-makers to protect water quality through community planning. NEMO instruction includes construction best management practices and innovative low impact development approaches.

<http://www.unce.unr.edu/programs/natural/index.asp?ID=62>

Watershed Awareness – Citizens become actively engaged in protecting our watershed's environment through participation in the Carson River Coalition. Conferences, meetings, presentations, an interactive website www.cwsd.org/watershed and publications are used to heighten watershed awareness and empower the public to become responsible watershed stewards. Society can be said to have a short memory in remembering past flood events. Educational programs are designed to remind community decision-makers of the importance of preserving functional floodplains to safely dissipate floodwaters, aid in groundwater recharge, and maintain abundant wildlife habitat.

Cattleman's Update – The Update is a program designed to bring livestock producers the latest in research-based information. This once a year program focuses on a theme of current import to the industry. Usually held the second week in January, the program allows opportunity for cattlemen to interact and share information.

Extension Coffee Shop – is a computer link to livestock producers, veterinarians, researchers, and University faculty primarily in Nevada but also throughout the western U.S. This national award-winning program provides an outstanding connection to get questions answered. The service is free and may be accessed by e-mailing extensioncoffeeshop@unr.edu.

Pesticide Safety Education Program – The Pesticide Safety Education Program trains pesticide applicators to apply restricted and general use pesticides safely, properly, and according to the law. In order to buy and apply restricted use pesticides in Nevada, an applicator must be certified by passing the certification examination administered by the Nevada Department of Agriculture and must retest every four years to maintain certification.

http://agri.nv.gov/PLANT_Envir_PesticideCertTrain.htm

Radon Education Program – The Nevada Radon Education Program (NREP), supported by the EPA and Nevada State Health Division (NSHD), was instituted in 2007 to educate the citizens of Nevada about the radon health risk. We offer literature, educational programs and radon test kits.

<http://www.unce.unr.edu/programs/sites/radon/>

Risk Management – Risk management education programs are targeted to livestock and forage producers in Nevada. These programs help producers understand risks faced in agriculture production and teach strategies to mitigate those risks in order to increase the probability of economic survival for the farm and the personal security of the farm family.

<http://www.unce.unr.edu/programs/agriculture/index.asp?ID=80>

The Master Gardener Volunteer Training Program – covers plant and soil science, woody plant culture, fruit trees and small fruit pruning, entomology, plant pathology, pest management and pesticide safety, weeds, turf management, vegetable production and diagnosing plant problems. The training includes 50 hours of instruction over a 5-week period and requires an additional 40 hours of community service. Contact a Master Gardener at:

<http://www.unce.unr.edu/programs/horticulture/index.asp?ID=107>

Integrated Pest Management (IPM) – is discussed on a daily basis with the public. Plant disease, weeds, insects and vertebrate pest problems are brought to the office and recommendations are given, consistent with the environmentally responsible principles of IPM. Weeds are one of the most serious threats to Nevada rangelands and lawns. Hundreds of Weed Warriors and other volunteers have been trained by Cooperative Extension personnel in how to spot, control, and eradicate noxious weeds.

<http://www.unce.unr.edu/programs/search/index.asp?ID=95>

Riparian and Watershed Assessment and Management – Cooperative Extension faculty work on an interagency and interdisciplinary team that puts on Riparian Proper Functioning Condition Assessment trainings and works with agencies and watershed groups to develop collaboration about riparian management.

<http://www.unce.unr.edu/programs/natural/index.asp?ID=79>.

Sage Grouse Conservation – A conservation plan has been produced that identifies current habitat conditions, sage grouse risk factors, strategies to enhance sagebrush habitats and ultimately, sage grouse populations. Citizens are involved in implementing the plan strategies.

<http://www.ndow.org/wild/conservation/sg/plan/index.shtm>

Living With Fire - The purpose of Living With Fire is to get widespread implementation of wildfire threat reduction techniques by homeowners living in high fire hazard areas. Collaboration with residents may result in grant money to reduce wildfire fuels in critically hazardous areas. Many Fire Safe Chapters <http://nvfsc.org/nvfsc/> have been established and are working to create defensible space in Douglas County. Information and presentations are available upon request. <http://www.livingwithfire.info/>

Sustainable Living Renewable Energy Roundup – Cooperative Extension is an active partner in this nonprofit that promotes sustainable practices, renewable energy use, and environmental responsibility in the way we work, play and live. Several field trips are conducted annually along with the Green Living Festival that includes presenters, exhibitors, children's activities, food and music. <http://www.cvsustainables.org/>

Children, Youth and Family

4-H Projects - Youth 9 to 19 years old participate in community service, civic awareness and small group and family oriented projects and activities led by adult and teen volunteers. Projects promote the development of life skills, including communications, problem solving and decision-making, goal setting and aspiration building, self and social responsibility and orientation to the world of work. These life skills are taught in the context of various fun projects ranging from science and technology, home arts, livestock, small animals, cooking and much more. <http://www.unce.unr.edu/4H/about/resources/>

4-H Cloverbuds - Youth ages 5-8 years old participate in family group activities that foster exploring their communities, trying new adventures and developing a sense of community pride and responsibility. Cloverbuds engage in community service and develop interests that they can pursue through 4-H Project work when they are older. <http://www.unce.unr.edu/4H/programs/cloverbuds/>

4-H Camp at Lake Tahoe – is a week-long camp for youth ages 9-12. It is the classic camp experience with a leadership twist. The camp matches 4-H and non 4-H youth with skilled 4-H teen counselors and adult chaperones, creating a rich mentoring environment. Participants engage in outdoor sports, environmental studies, arts, dance and drama, science experiments and cooperative chores to care for the camp. All participants get to help with service learning and community service projects while at camp. Teens work throughout the year on leadership activities and games to present at camp and undergo a rigorous selection process to become a counselor. <http://www.unce.unr.edu/4H/camp/>

4-H Teen Institute - A leadership and civic program for teens ages 13-19. This program meets weekly during the school year to develop curriculums and activities for younger 4-H members, Community Club Nights and adult/youth leadership workshops. Teens plan and lead partnerships with local adult service clubs (Kiwanis, 20-30, Elks etc.) for community service. Teens create orientation programs for 4-H activities and adult volunteer training sessions for 4-H leaders. Additionally, some teens become county and state 4-H Ambassadors and help plan and deliver 4-H programming on a local, state and national level.

Nevada Youth Range Camp - The Nevada Youth Range Camp provides a week-long camping and instructional experience for Nevada high school-age youth from across the state. University of Nevada Cooperative Extension faculty along with resource management professionals from a diversity of state and federal agencies teach the curriculum. The focus of the curriculum is the land, ecology (such as plant identification and sagebrush ecology) and management of the central Great Basin rangelands.
<http://www.ag.unr.edu/nsrm/camp.html>

Money Sense for Your Children - is a home study series consisting of six lessons spaced two weeks apart. The series provides parents of children 3 years old through the teens with money management skills, habits and tips.
<http://www.unce.unr.edu/programs/sites/moneysense/>

Keeping Kids Safe: Recognizing, Reporting and Responding to Child Maltreatment - Child caregivers, youth workers and volunteers working with youth are all mandated reporters of suspected child maltreatment. Cooperative Extension faculty have developed a variety of educational materials to educate adults about the recognition and reporting of suspicions of child maltreatment and responding to a disclosure of maltreatment.
<http://www.unce.unr.edu/friends/volunteers/policy/childabuse.asp>

Just in Time Parenting - is an age-paced newsletter that tracks the development of newborns through 3 years of age.
http://www.extension.org/pages/Just_in_Time_Parenting_Newsletter_Resources

Day Care Center Connections - a newsletter distributed on an ongoing basis to childcare centers and school age providers. This information gives many ideas to address the issues day care centers encounter.

In Tune With Kids - is a series of educational brochures distributed to parents of preschoolers through local childcare providers.
<http://www.unce.unr.edu/programs/sites/tunewithkids/>

Family Storyteller - is a program that gives parents and educator's ideas, resources and fun ideas for sharing books with young children.
<http://www.unce.unr.edu/programs/chilyouthfam/index.asp?ID=43>

Community Leadership

Leadership Douglas County (LDC) - is a program administered by the Chamber of Commerce and supported by Cooperative Extension. LDC is designed to develop informed, involved and knowledgeable community leaders in Douglas County. It is an eleven-month program that offers citizens an opportunity to learn about and participate in various community projects.

County Needs Assessment - Countywide needs assessment are conducted to serve as the guiding document for extension programming. Most recent results indicate critical concern in the areas of environment (air and water quality), growth planning, safety, health care, citizenship and economy.
<http://www.unce.unr.edu/publications/files/cd/2003/sp0311.pdf>

Facilitation Projects - are targeted toward community needs and long-term impacts to Douglas County's future. Generally this work leads to clearer plans for the future, common understanding of vision and better goal setting ability.

eXtension Communities of Practice - eXtension is a national project that will share the resources of land grant universities through an Internet system. Expertise and information from all states will be available to citizens across the country and this project will enhance the work that University of Nevada Cooperative Extension currently does while bringing greater resources to individuals.

http://www.extension.org/all/learning_lessons

Staffing and Budget

A full-time state classified employee (Youth Development Coordinator), 1 part-time state classified employee (Master Gardener Coordinator), 1 full-time county employee (Administrative Assistant), 2 part-time county employees (Senior Secretary, 4-H Assistant), 2 full-time University faculty (Extension Educator, Natural Resource Specialist), and 45 part-time volunteers staff the Douglas County Office. Ten area and state extension specialists assist as the need arises. The FY 09-10 budget is \$367,735.

Cooperative Extension					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 09 to 10	Adopted 09 to 10
Personnel Services	102,522	111,497	109,076	(2,421)	-2.2%
Services & Supplies	124,265	145,206	160,130	14,924	10.3%
Capital Projects	-	72,569	98,529	25,960	35.8%
Total	226,787	329,272	367,735	38,463	11.7%
Funding by Source					
Cooperative Extension	226,787	329,272	367,735	38,463	11.7%
FTE	1.90	1.90	1.90	-	0.0%

Major Accomplishments of FY 08-09

Sustainable Living – Renewable Energy Roundup (SLRER) - The event (8/13-14) included food, entertainment, art, exhibits, and education, all focused on sustainable living. There were 51 speakers on the topics of renewable energy, economics, building design and materials, community and natural resource planning, landscaping / gardening / local foods, and transportation. Over 1,200 people attended the 2-day event, which primarily consisted of the general public. The evaluation indicated that a little less than half of the respondents (n = 69) felt the educational/informational aspect was the best part of the event. Most attendees (59%) attended the event with hope to gain education/information on ways to enhance sustainability living. Comments included “I like the fact there is a convention committed to educating people about going green” and “Learning to use green living in everyday lives.” The event measured 4.4 on a 5 point scale with 1 representing not worthwhile through 5 representing extremely worthwhile. The need to expand sustainably living education was recognized and has lead to the development of quarterly field trips in 2009.

Carson River Watershed Education Programs – Officials in all four Nevada counties and the single California county that compose the Carson River Watershed, approved a newly developed Regional Floodplain Management Plan. Albeit a conceptual plan, this was a monumental feat considering the geographic size and political complexity. At the same time, a Douglas County floodplain ordinance was passed. These planning documents will be instrumental in preserving floodplain lands and maintaining floodplain function, saving municipalities millions of dollars. 2) **Eagles & Agriculture** is a program to promote the benefits agriculture provides wildlife and the community. Impact evaluation results indicate that participants (n = 55) gained a better understanding of Carson Valley agriculture and cow-calf production (4.61), gained a greater appreciation for the role agriculture plays in providing wildlife habitat (4.65), gained more knowledge in raptors and eagles (4.35), and gained a greater appreciation for the benefits agriculture provides our society (4.56) on a scale of 1=strongly disagree through 5=strongly agree. In the seven years Eagles and Agriculture has been conducted, there has been no indication the program has enhanced prosperity of ranching.

Agriculture Sustainability – Activities included noxious weed control, water summit, wine grape production opportunity, and meat processing feasibility. 1) **Noxious Weed Control** – UNCE coordinated and promoted a meeting on certification of weed free hay attended by 15 local producers, and participated in a weed survey coordinated by Earl Creech specific to Douglas County. 2) **Viticulture Tour** – At the request of the Director of the Nevada Dept. of Agriculture, UNCE coordinated speakers, Carson Valley vineyards tour stops, and UNCE publications for 25 participants. 3) **Nevada Agriculture Water Summit** – UNCE helped develop the agenda for a water summit held in conjunction with the Nevada Cattleman’s Convention, brought attention to the education and research needs of Nevada agricultural producers identified by UNCE, and facilitated the half-day summit (150 participants). 4) **Meat Processing Feasibility** – UNCE conducted a Niche Livestock Marketing day-long program attended by 14 local producers, and presented information on the results of our feasibility study. UNCE also organized a meeting between local livestock producers and University of Nevada Experiment Station personnel to discuss the opportunity of utilizing the University’s Meat Lab services. Niche Livestock Marketing seminar participants were asked to complete a post-seminar evaluation. Results indicate that 94% of the respondents (n = 14)

found the seminar to be helpful to very helpful, 72% evaluated the seminar to be applicable or very applicable to their enterprise, and 88% said they would attend future workshops/seminars on similar topics.

Community Assessment – Thirty-one listening sessions were conducted to collect input on community challenges, assets, and needed projects. Seven professional from outside of Douglas County volunteered six days of their time to listen to 506 residents express their thoughts about how communities in Douglas County can improve. This was the first phase of an extended project to engage citizens in their communities. There is much more to come.

4-H - 4-H enrollment increases by 10%. Enrollment jumped from 260 youth to 288. Underserved youth populations increased from 33% to 60%, while underserved adult volunteer populations increased from 48% to 72% and underserved youth volunteer populations increased from 55% to 57%. A total of 3,000 youth participated in Civic and Citizenship Education, 1,100 participated in Personal Development and Leadership activities, and 620 youth participated in Science and Technology education activities.

Douglas County 4-H continues to positively impact youth by providing practical life skills, community service, public speaking, civic engagement and record keeping. Recently a group of 20 youth attended a Douglas County Commissioners meeting to speak in support of continued funding for our county fairgrounds facility and our public library. County officials and adults community members in attendance were very appreciative of the well presented testimony from the youth and their commitment to the civic engagement. Some of the comments received included, “That was the most impressive young man that I’ve ever had the pleasure of listening to. He spoke like an accomplished speaker and his points were well thought out and relevant compared to most of the adults in here today.”

A ten year old, who recently submitted a 2,000 word article about her 4-H program to the local newspaper commented that her friends are jealous of the “grown up” things that she gets to do in 4-H (creating media reports, serving as officers for projects, leading community service projects) and that she heard 4-H was “really fun”.

A 21 year old became a 4-H leader in the same project in which she was a member from age 7-19 and is now sharing her skills with a brand new batch of 4-H members. Her mother has been a volunteer for 20 years and was recently honored as the “Outstanding 4-H Educator” in Nevada.

Several groups of out of town relatives of youth participants attended a local livestock show. A comment from a grandparent was, “Seeing these kids today has renewed my faith in the type of young people that we have out there. These are the most together kids I’ve ever seen, I just can’t believe how responsible and respectful they are.”

A parent of a 4-H teen expressed, “I sure wish you had more programs for the kids because they really help to keep the kids involved in the right stuff and keep them out of trouble.”

Care Provider Training – Six in-service workshops were conducted for 92 caregivers in Douglas County. The efficacy and helpfulness of teaching received high scores from caregivers. Some workshops were two-hour and some three-hour – total contact hours for training in Douglas County were 196. Emergency preparedness training was conducted for 18 child care providers, while 23 attended the child abuse recognition and reporting in-service. Impact evaluation of all in-service training found that participant knowledge significantly increased related to the topic presented.

Radon Testing in Douglas County Homes – The Douglas County Board of Commissioners proclaimed January as National Radon Action Month. Several workshops were conducted and attended by 503 residents to learn about radon hazards, how to test, and what mitigation entails. Nearly 2000 test kits were distributed county-wide with 1132 (as of 4/1/09) submitted for analysis. Forty-two percent of the homes tested throughout Douglas County had elevated radon levels exceeding the mitigation standard.

Living With Fire – At the Nevada Wildland Urban Interface Summit, 18 of 140 participants were from Douglas County and represented 7 communities. Representatives from these communities, fire service reps, and others developed Wildfire Threat Reduction Plans for these 7 communities. Tahoe Douglas Fire Chief Guy LeFever stated on May 23, 2008, “The Tahoe Douglas Fire Protection District strongly supports the Living With Fire Program. This program is the keystone of our public education outreach for all aspects of wildland urban interface issues. We have found the Living With Fire publication, website and associated materials to be highly effective in educating the public on the magnitude of the threat of catastrophic wildfire and steps that can be taken to mitigate this threat. The Tahoe Douglas Fire Protection District ardently supports the continuation of this valuable program and efforts to provide funding for its continuation.”

Recommendation #38 of the 2008 California-Nevada Tahoe Fire Commission report states “The Governors should support and enhance the existing fire prevention education program, Living With Fire, which is coordinated by the University of Nevada Cooperative Extension. This comprehensive wildfire protection education framework must be provided with permanent and stable funding sources for continued program services.”

Objectives FY 09-10

- Increase 4-H enrollment by 10 percent.
- Assist residents and Fire Safe Chapters in Douglas County to continue to reduce fuels and create defensible space around homes.
- Assess Douglas County community challenges, assets, and needed projects and facilitate the prioritization of issues and citizen engagement.
- Promote and encourage radon level testing in 1000 homes.

Objectives vs. Results FY 08-09

Objective #1 Publish Carson Valley Landowner Tips.

Result: Discontinued project.

Objective #2 Assist residents and Fire Safe Chapters in Douglas County to continue to reduce fuels and create defensible space around homes.

Result: Ongoing. Much has been accomplished but much remains to be done.

Objective #3 Assess community, family and individual needs in Douglas County.

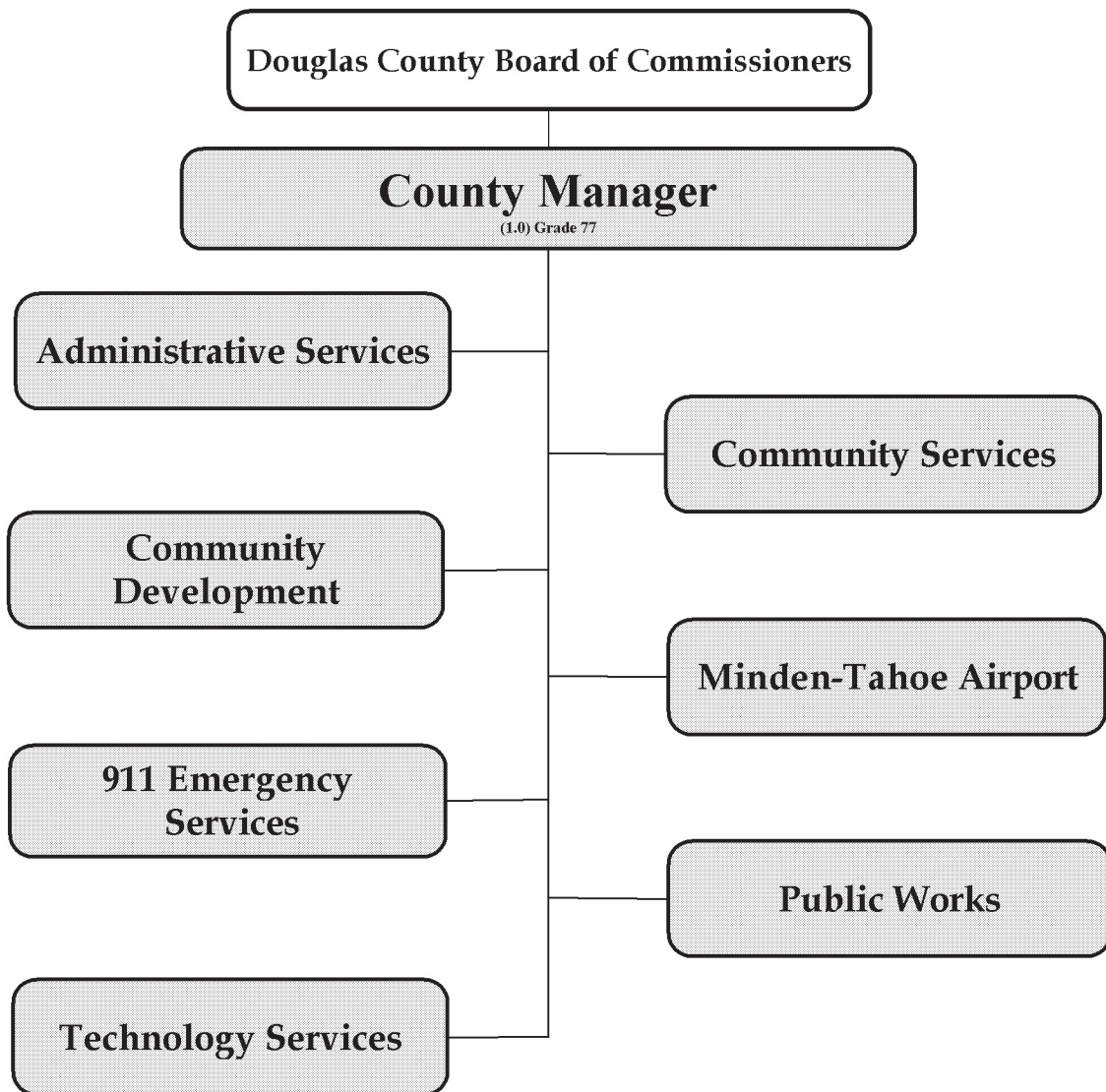
Result: 50% complete. The Community Assessment has been completed. The final report must be published, prioritization meeting held and citizenry engaged.

COUNTY MANAGER DEPARTMENTS

The departments included in this section are under the authority of the County Manager. The County Manager adheres to the policy direction provided by the Board of County Commissioners in the administration of these departments.

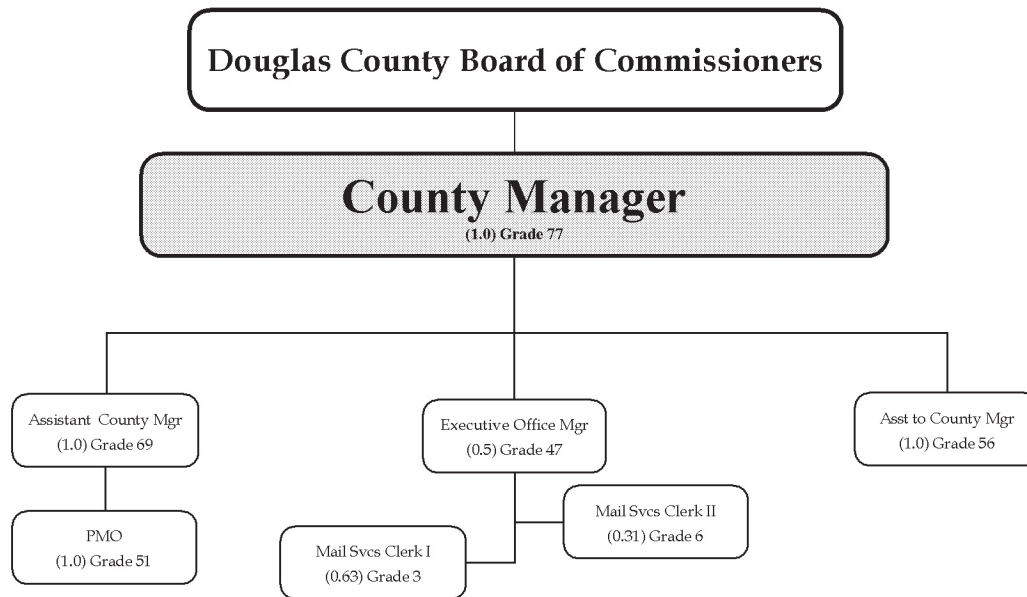
County Manager Departments

Organizational Chart



County Manager's Office

Organizational Chart



Total Number of Positions: 8
Total Full-Time Equivalents: 5.44

COUNTY MANAGER'S OFFICE

Mission Statement

The County Manager's Office creates opportunities for employees to enhance their knowledge and abilities; to be proactive in meeting community needs; to be problem solvers; to be innovative; to exemplify excellence in professional standards and achievements; and to demonstrate a commitment to the values of public service. The success of Douglas County is vested in employee accomplishments, directed and supported by effective managerial leadership and vision. Together, we create a better future by transforming vision into reality.

Major Programs Offered

The County Manager and office employees are the administrative staff for the Board of County Commissioners. They provide proactive leadership support to the Board and appointed department directors. It is the responsibility of the County Manager's Office to assist the Board of Commissioners in initiating, reviewing, and implementing County policies and programs that are responsive to the needs of the community. Accordingly, the County Manager is responsible for the executive management of those County departments placed under his charge, and works closely with elected officials to coordinate related activities. Through this process the values, goals and vision for the County are achieved.

The County Manager's Office assists the County Commissioners in developing and maintaining positive community relations by providing professional responses to the needs and concerns of citizens. The County Manager is responsible for the overall budget of the County. The County Manager continually evaluates and enhances the effectiveness and efficiency of County services to the public, to other county departments, and other governmental agencies. The Office works with other departments to provide necessary updates and revisions to county policies and procedures. The County Manager serves as an informational resource for the community, working to address community concerns. The County Manager promotes the development of a vibrant and stable economic climate through active involvement and cooperation with area chambers of commerce, visitor authorities, businesses and civic associations, and other community leaders. The County Manager serves as a liaison with State and Federal representatives and agencies.

The County Manager fosters and enhances the dedication of the County to the organizational values of integrity, accountability, customer service, leadership, communication, and teamwork. The County Manager is responsible for the continuing development of the organization. Open communication with employees and the public are utilized to collaboratively address problems and enhance the effectiveness of the organization.

The County Manager oversees the work and operation of the Douglas County Redevelopment Agency and serves as the primary staff for the Agency. The Agency works on the implementation of the Redevelopment Plan. The primary projects undertaken by the Agency have focused on infrastructure improvements and the attraction of new retail development.

The County Manager's Office oversees the General Services Division, which provides countywide mail services. This includes mail pick-up and delivery, maintenance of equipment and supplies used by

multiple departments, including the postage scale and meter, copy machines, and facsimile machines. Liability insurance, countywide printing, postage and county memberships are also provided through General Services.

Staffing and Budget

Five full-time employees staff the County Manager's Office, with funding for the Office Manager split between the County Manager's Office and the Board of County Commissioners. A portion of the County Manager's time is allocated to the Redevelopment Agency (10%) and Self Insurance Fund (5%). A portion of the Assistant County Managers time is allocated to Communications (15%), Information Technology (15%), Geographic Info Systems (10%), and 911 Emergency Services (15%). And a portion of the Assistant to the County Manager is allocated to Solid Waste Management (2.5%). All of the employees work as staff for the Board of Commissioners, as necessary. The FY 09-10 County Manager budget is \$380,162.

The General Services budget is \$1,820,051 for FY 09-10. General Services has three part-time employees who provide mail service for the county.

County Manager					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
09 to 10	09 to 10	09 to 10	09 to 10	09 to 10	09 to 10
Personnel Services	459,247	449,957	364,112	(85,845)	-19.1%
Services & Supplies	18,194	16,050	16,050	-	0.0%
Total	477,440	466,007	380,162	(85,845)	-18.4%
Funding by Source					
General Fund	477,440	466,007	380,162	(85,845)	-18.4%
FTE	4.85	3.98	2.78	(1.20)	-30.1%

General Services					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
09 to 10	09 to 10	09 to 10	09 to 10	09 to 10	09 to 10
Personnel Services	19,954	22,403	536,798	514,395	2296.1%
Services & Supplies	1,307,393	1,257,912	1,283,253	25,341	2.0%
Total	1,327,346	1,280,315	1,820,051	539,736	42.2%
Funding by Source					
General Fund	1,327,346	1,280,315	1,820,051	539,736	42.2%
FTE	0.94	0.94	0.94	-	0.0%

Major Accomplishments of FY 08-09

- Assisted in the modification of the County's Strategic Plan, which includes 4 priorities and 20 objectives.
- Developed a balanced budget for FY 09-10 without the use of reserves in the County's operating funds.
- Completed a number of infrastructure projects and facility plan updates.
- Held New Board of Commissioners orientation workshops.
- Received a Question 1 grant award, of \$1.65 million, for Seeman Ranch Water Conservation Acquisition.
- Defined opportunities for economic revitalization for Town of Minden and Town of Genoa.
- Hired and fully integrated the Assistant County Manager into the organizations' operations.
- Reorganized the Technology Services department to include GIS, Communications, 911 Emergency Services and Information Technology.
- Reorganized the 911 Emergency Services division into a separate department.

Douglas County continues to commit the resources necessary to stabilize and enhance the financial planning and fiscal health of the County. Steps continue to be made in implementing the Douglas County Master Plan. The County is participating in the development of a bike route around Lake Tahoe. The County continues to work with the BLM, Question 1 representatives, individuals and other parties on the acquisition of a number of easements and property purchases to enhance open space through the preservation of agricultural lands and to improve access to public lands.

Douglas County continued its efforts to increase understanding of the expectations held by community leaders and residents. A concentrated effort is made to provide information and to change processes to better meet these expectations. A number of public meetings were held on various topics during the year, including the Airport Master Plan, water rates and capital improvement planning meetings. Presentations were provided on the County budget, taxation, and a number of other specific projects. County staff continues to speak at civic and business organization meetings. The County continues to utilize various media outlets to disseminate information to the community. A bi-monthly "County Manager's Report" is done for Douglas County Cable Access Television and for local radio, a monthly Cable program "Lets Talk Douglas County" is provided. Throughout the year a large number of positive news articles on Douglas County programs and services were printed in local newspapers. Press releases are prepared on County activities and accomplishments. In addition to continued public outreach efforts, Douglas County worked to enhance the efficiency and responsiveness of the organization. A number of County policies and procedures were reviewed and updated this past year.

Priorities and Objectives FY 09-10

- Prepare financial information and alternatives as needed to meet fiscal challenges. **(SP 1)**
- Develop and implement a departmental enhancement and review process. **(SP 3,4)**
- Assist the Board in carrying out the goals and action plans of the Strategic Plan. **(SP 1,2,3,4)**
- Develop and administer a revised county floodplain ordinance. **(SP 4)**
- Develop broad economic development strategies in conjunction with regional partners. **(SP 3,4)**

- Develop federal lands bill through public process for legislative processing. **(SP 3)**
- Improve the process for the review and processing of development projects.
- Assist property owners in working with the BLM for conservation easement purchases. **(SP 3)**
- Develop strategies to address long term financial stability. **(SP 1)**
- Consider the acquisition of the Seeman Ranch property for resource conservation and future facility needs. **(SP 3)**
- Complete the scope of feasibility for a consolidated County Water system. **(SP 4)**
- Explore and improve upon the development application process. **(SP 4)**

Objectives vs. Results FY 08-09

Objective #1: Prepare financial information and alternatives as needed to meet fiscal challenges.
Result: *County staff provided numerous options to address the FY 09-10 budget challenges. County staff worked together to bring forth a balanced budget without the use of reserves in adherence to the Board's directive.*

Objective #2: Develop and implement a departmental enhancement and review process.
Result: *The Performance Analysis Group worked several months on a performance analysis of the Public Safety Dispatch Center. The result was a comprehensive report that provides numerous recommendations to improve the operations and management of the department.*

Objective #3: Assist the Board in setting priorities and strategies through Board workshops.
Result: *Since its adoption, 23 of 55 objectives have been accomplished. In February 2009, staff assisted the Board with modification of the plan. The result is a streamlined strategic plan that focuses on 4 priorities and 20 objectives.*

Objective #4: Develop broad economic development strategies in conjunction with regional partners.
Result: *Staff worked with several different groups, including the Business Council, Chambers of Commerce and Visitor's Authorities, the Northern Nevada Development Authority and the Western Nevada Development District to discuss and deliberate over economic development responsibilities and actions within Douglas County.*

Objective #5: Consider the acquisition of the Seeman Ranch property for resources conservation and future facility needs.
Result: *Board of Commissioners approved the question 1 application for the Seeman Ranch. A grant, with a county match of funds, was awarded. An appraisal of property was completed in February 2009 and negotiations are underway.*

Objective #6: Complete the scope of feasibility study for a consolidated County water system.
Result: *A preliminary evaluation of individual and combined rate structures for County owned water systems was completed in December 2008. In May of 2009 the Board of Commissioners awarded a contract to FCS Group for a consolidated rate analysis.*

PROJECT MANAGEMENT OFFICE (PMO)

Mission Statement

To continuously identify, develop, improve, and support the utilization of best project management practices that enable Douglas County to better manage time, money and strategic decisions.

Major Programs/Services Offered

Project Performance Governance (Monitoring & Controlling)

In order to effectively perform the core function of monitoring and controlling project performance, the PMO has developed a governance structure. The structure consists of different levels of governing committees that will oversee the management of a county-wide portfolio of projects.

An organizational charter is created for each governing committee, which includes the mission/vision, goal and objectives and roles of team members. On an annual basis, the committee organizational charter is reviewed and updated to match with the organization's project management maturity goals.

Project Management Competencies and Methodologies

A primary function of the PMO is to establish standards, processes and procedures by which individual projects must adhere to. The PMO creates and maintains a PMO Toolkit that provides standard guidelines and templates supporting the project management and portfolio management processes. The PMO promotes these standards throughout the County and provides communication, education and mentoring for project leaders to increase competencies and thereby build a project management organizational culture.

The PMO Toolkit includes the following:

Project Management Process User Guide: A training guide covering the entire set of PMO processes and standards

- Guidelines on how to report department project portfolio status.
- High-level overview on how to manage a project.

Initiation of a Project Idea/Request: How to request and formalize a project

- Checklist covering how to obtain project approval.
- Business Case – Defines the business need/project request.
- Feasibility Study – Provides alternative solutions and associated costs.
- Charter – Formalizes project objectives, timeline, and scope.

Planning: Plan the work

- Checklist covering how to plan the work.
- Project Work Plan/Schedule Template – Offer MS Project as a scheduling tool/with training.
- Status reporting on progress, issues and changes to scope.

Executing: Work the plan

- Checklist covering how to execute the plan.

Closing: Complete the project

- Checklist covering how to formally close the project.

Multi-Project Management: Project Portfolio Management

An integral core function of the PMO is to ensure that the County is working on projects that are an enterprise priority and meet the strategic goals of the organization. This requires intimate knowledge of interdependencies of projects across the organization and streamlining new project requests through the proper channels.

The concept of Project Portfolio Management (PPM) includes collecting and controlling the entire suite of investments in one place – a portfolio. PPM is designed to provide a straightforward, business-driven process that helps ensure requests for services are effectively captured, prioritized, approved, communicated and controlled in-line with the critical needs of all stakeholders.

The PMO will support the PPM process by::

- Building and managing the County-wide portfolio with defined, measurable metrics.
- Facilitating alignment of projects with Douglas County strategic goals.
- Providing consistent status reporting to decision makers.
- Promoting close collaboration among departments.
- Providing a foundation for allocating the best-suited resources among departments and projects.
- Building performance measures to ensure accountability for projects.
- Ensuring fiscally responsible project prioritization and balance of projects.

Staffing & Budget

The PMO Manager reports directly to the Assistant County Manager in the County Manager's Office. The Division has one full-time employee. The PMO budget for FY 09-10 is \$90,753. The General Fund supports the Division.

Project Management					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				09 to 10	09 to 10
Personnel Services	-	-	90,753	90,753	n/a
Total	-	-	90,753	90,753	n/a
Funding by Source					
General Fund	-	-	90,753	90,753	n/a
FTE	-	-	1.00	1.00	n/a

Major Accomplishments of FY 08-09

- Engaged a certified Project Management Professional (PMP) consultant to provide support and guidance in the development of the Douglas County Project Management Office; completed a county-wide project management process assessment resulting in a current state assessment report and recommendations.
- Completed the first iteration of the County-wide Master Project Portfolio.
- Completed the Project Management Office Organization Charter.
- Completed the technology project governance structure.

Objectives FY 09-10

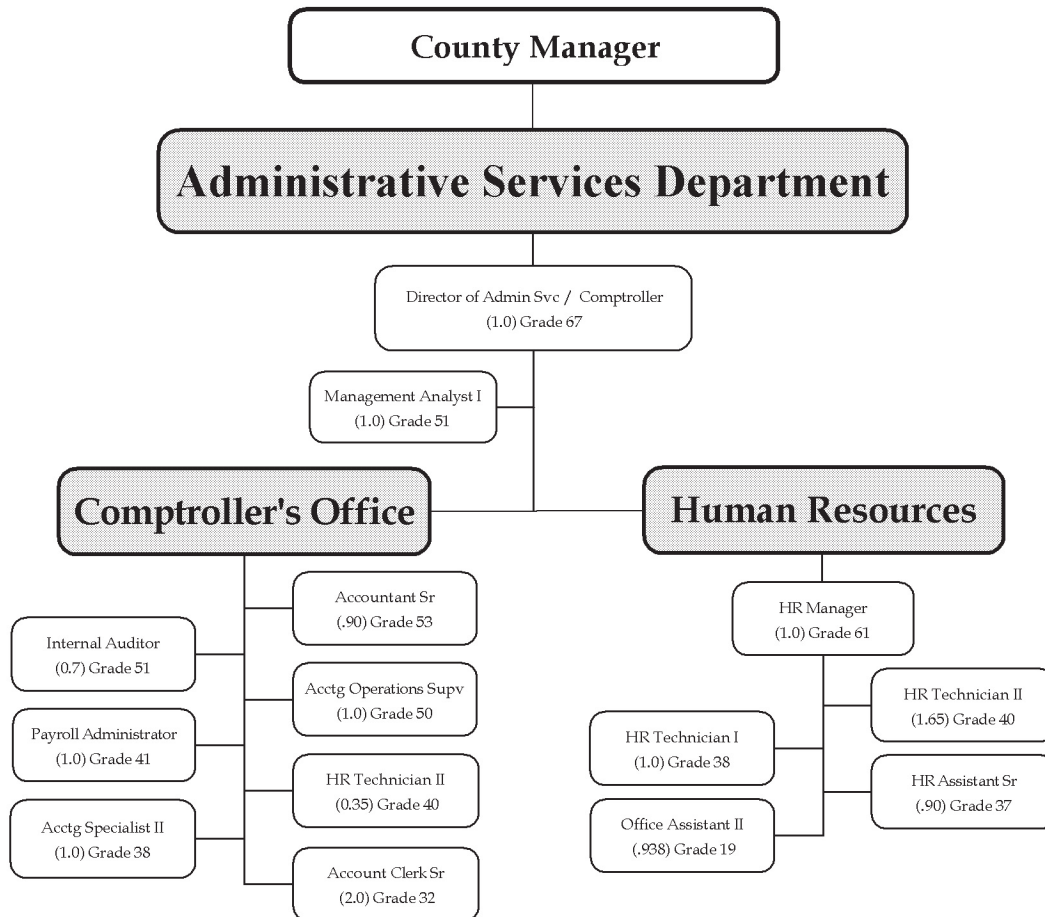
- Complete the PMO Toolkit Pilot program with Technology Services, Minden-Tahoe Airport, and County Manager's Office; refine the PMO Toolkit as identified through the pilot process.
- Govern the County-wide Project Portfolio metrics and reporting process; refine the metrics and reporting methods as identified through the pilot and department process training.
- Provide regular Flash Status Reports and Portfolio metrics reporting to the Department Directors/Elected Officials and Board of County Commissioners on a regular, quarterly basis.
- Execute the Technology Governance Model, establishing the Technology Review Board (TRB) and Technology Steering Committee (TSC), and ensuring completion of the TRB and TSC Charters, as well as providing support and information for the on-going, regular meetings.
- Implement the use of the PMO Toolkit and project management process; provide training to Project Leads on the project management process with the objective of establishing at least five departments (including one Elected Official department and the Library) actively utilizing the process.

Objectives vs. Results FY 08-09

- The Douglas County Project Management Office is newly established this year, therefore, there are no previous objectives to report on.

Administrative Services

Organizational Chart



Total Number of Positions: 16
Total Full-Time Equivalents: 14.438

ADMINISTRATIVE SERVICES

Mission Statement

To provide leadership, coordination, and management excellence in the County's financial, human resources, and purchasing functions.

Major Programs Offered

The Administrative Services Department includes the Comptroller's Office and Human Resources. Each Division is discussed individually in this section.

Staffing and Budget

The Department is led by the Administrative Services Director/Comptroller who reports directly to the County Manager. The Department has 14.44 FTE authorized for FY 09-10. Positions include Accountants, Analysts, Clerks, Managers, and Technicians to provide a diverse range of internal service functions. All staff in Administrative Services Department is funded within the General Fund, although a portion of the personnel costs for certain positions are charged to other funds. They generate specific revenue through internal service charges as identified in the General Fund Cost Allocation and Recovery Plan.

The Department has financial management and reporting responsibility for all County funds. However, the Department is directly responsible for the activities associated with seven funds listed below. Therefore, these funds are included as part of the Department's budget.

Operation Funds include:

- Stabilization Fund
- Self Insurance Fund
- County Debt/Other Resources Fund

Capital Funds include:

- Extraordinary Maintenance Fund
- Limited Liability Health Insurance Fund
- Ad Valorem Capital Construction Fund
- County Construction Fund

Administrative Services					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 09 to 10	Adopted 09 to 10
Personnel Services	1,336,944	1,426,567	1,308,455	(118,112)	-8.3%
Services & Supplies	7,486,621	7,616,626	7,446,970	(169,656)	-2.2%
Capital Outlay	-	-	360,000	360,000	n/a
Other	-	-	99,146	99,146	n/a
Capital Projects	-	-	7,270,000	7,270,000	n/a
Total	8,823,564	9,043,193	16,484,571	7,441,378	82.3%
Expenditures by Division					
Comptroller	4,892,695	5,084,893	4,679,450	(405,443)	-8.0%
Human Resources	3,898,005	3,958,300	3,669,700	(288,600)	-7.3%
Purchasing	32,865	-	-	-	n/a
Ad Valorem Capital Projects	n/a	n/a	7,299,146	7,299,146	n/a
County Construction	n/a	n/a	836,275	836,275	n/a
Total	8,823,564	9,043,193	16,484,571	7,441,378	82.3%
Funding by Source					
General Fund	1,492,643	1,572,866	1,432,626	(140,240)	-8.9%
Room Tax	3,939,972	4,042,147	3,747,151	(294,996)	-7.3%
Self Insurance	2,909,370	2,998,005	2,696,973	(301,032)	-10.0%
Dental Insurance	471,968	409,375	463,000	53,625	13.1%
Ad Valorem Capital Projects	n/a	n/a	7,299,146	n/a	n/a
County Construction	n/a	n/a	836,275	n/a	n/a
County Debt/Other	9,612	20,800	9,400	(11,400)	-54.8%
Total	8,823,564	9,043,193	16,484,571	7,441,378	82.3%
FTE	17.66	16.88	14.44	(2.44)	-14.5%

COMPTROLLER'S OFFICE

Mission Statement

To provide mandated and requested financial information, to promote operational efficiencies in accordance with prescribed law, Commissioner policy and prudent financial management and to provide quality financial-related services to internal and external customers in order to enhance the effectiveness and fiscal integrity of all County services and programs.

Major Programs Offered

The Comptroller's Office provides fiscal administration and financial management through the following operational functions:

- Budget development and monitoring
- Capital project financing
- Accounts payable
- Enterprise/Internal service fund accounting
- Internal/performance auditing
- Debt management
- Revenue projections and monitoring
- Payroll processing
- Grants accounting
- Room tax auditing
- Fixed asset inventory/accounting
- Staffing and Budget

Staffing and Budget

The Comptroller reports directly to the County Manager. In FY 09-10, the Comptroller's Office will operate with 7 full-time employees and 2 part-time employees for a total of 8.95 FTE. The Comptroller's budget for FY 09-10 is \$4,679,450 which is down 8% from the FY 08-09 adopted budget. The Comptroller's Office is funded by the General Fund, Room Tax Fund, and the Senior Services Fund. Expenditures in the Room Tax fund are for the room tax auditing function and for funding various agencies that promote tourism in Douglas County.

Comptroller					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
	Actual	Adopted	Adopted	Adopted	Adopted
Expenditures by Category				09 to 10	09 to 10
Personnel Services	865,444	940,951	844,342	(96,609)	-10.3%
Services & Supplies	4,027,251	4,143,942	3,835,108	(308,834)	-7.5%
Total	4,892,695	5,084,893	4,679,450	(405,443)	-8.0%
Funding by Source					
General Fund	943,110	1,021,946	922,899	(99,047)	-9.7%
Room Tax	3,939,972	4,042,147	3,747,151	(294,996)	-7.3%
County Debt/Other	9,612	20,800	9,400	(11,400)	-54.8%
Total	4,892,695	5,084,893	4,679,450	(405,443)	-8.0%
FTE	10.91	10.60	8.95	(1.65)	-15.6%

Major Accomplishments of FY 08-09

- The Comptroller's Office was honored as a recipient of GFOA's Distinguished Budget Presentation Award for the twelfth consecutive year.
- The Office provides efficient and timely processing of claims, payroll, invoices, and certain licenses. The following items are some that were processed through our Office.

<u>Item</u>	<u>FY04-05</u>	<u>FY05-06</u>	<u>FY06-07</u>	<u>FY07-08</u>	<u>FY08-09</u>
Invoices	37,754	37,920	38,252	36,382	34,628
Claims	22,572	22,805	22,207	20,242	20,415
Payable Checks	17,182	16,871	16,782	15,698	15,106
Payroll Checks	4,126	4,000	3,882	3,731	3,173
Direct Deposits	13,582	14,163	14,583	15,265	14,870
Gaming Licenses	239	228	236	232	233
Liquor Licenses	890	897	902	911	913

- The Internal Auditor spent considerable time assisting the Treasurer's office and Information Systems with the continuation of AB489/SB509 property tax calculations. While the tax billing process has been transferred to Advanced Data Systems (ADS) considerable testing is still required. She tested and helped create formulas for tax bills and for revenue projections and assisted with the apportionment program. She continued oversight of HIPAA quarterly compliance testing and payroll audits while training another staff member on this function. With the staff shortage and Performance Analysis process, they were only able to complete 1 room tax audit, but three more are in process. Penalties collected were approximately \$12,700. She trained other staff to conduct the petty cash count and Room Tax audits. She has worked again with the Jail on their internal controls.
- The audit of the financial statements was completed with no findings and no Single Audit violations.

- Numerous accounting and auditing tasks are undertaken each year to ensure accurate financial reporting and legal compliance. Accounting was provided for 14 proprietary funds, and monitored several ongoing grant funds for compliance with the Single Audit Act with no findings in the FY 07-08 audit.
- The Comptroller's Office continues to provide professional staff assistance to other departments. Staff provided support with bond issues, budgeting, grants, prevailing wage issues, etc.
- Members of the Comptroller's Office spent many hours on various committees, including several hours on legislative issues, Benefits, Technical Advisory, Safety & Risk Management, Insurance, etc. Staff also served on interview panels, reviewed policies and worked on specific departmental issues as requested.

Objectives FY 09-10

- Enhance the skills and knowledge of employees through training and professional personnel development and empowering them to solve problems.
- Complete three Performance Analyses
- Continue review of financial policies **(SP 1)**
- Maintain the financial integrity of the County through use of generally accepted accounting/auditing practices and principles and sound financial management. Prepare budget for GFOA recognition. **(SP 1)**
- Provide timely and courteous responses to internal and external customer requests for assistance in processing claims, invoices or payroll items and providing financial information for accounting, budgeting or public use. **(SP 4)**
- Encourage innovation to implement new or modify existing procedures, policies and processes to increase productivity, expedite work flow and improve responsiveness to internal and external customers-specifically, research Accounts Payable procedures with other agencies. **(SP 4)**
- Assist external auditors in implementation of new SAS Internal Control requirements **(SP 1)**
- Work towards transition of the financial software with New World Systems from the AS400 environment to the .net option.

Objectives vs. Results FY 08-09

Objective # 1: Enhance the skills and knowledge of employees through training and professional and personnel development and empowering them to solve problems.
Result: *100% complete. Employees continue to attend classes and seminars when available and applicable. Continuing education requirements were met.*

Objective # 2: Complete four Performance Analysis.
Result: *85% complete. Performance Analysis were completed for 911/Dispatch, the Recorder's office and Social Services. The analysis of GIS is in process.*

Objective # 3: Review financial policies.
Result: *80% complete. Several policies were reviewed. The Reserves Policy was adopted by the Board and the Financial Analysis Workgroup reviewed several others as part of the budget process.*

Objective # 4: Maintain the financial integrity of the County through use of generally accepted accounting/auditing practices and principles and sound financial management.

Result: *100% complete. The financial statements for FY 07-08 were presented according to Generally Accepted Accounting Procedures and for the fourth year under GASB 34 requirements. There were no major exceptions or recommendations from the auditors.*

Objective # 5: Provide timely and courteous responses to internal and external customer requests for assistance in processing claims, invoices or payroll items and providing financial information for accounting, budgeting or public use.

Result: *95% complete. We place customer service as a top priority and strive to always meet the needs of our customers.*

Objective # 6: Encourage innovation to implement new or modify existing procedures, policies and processes to increase productivity, expedite workflow and improve responsiveness to all customers.

Result: *100% complete. Innovation is always encouraged. Policies and desk procedures continue to be updated.*

Objective # 7: Assist external auditors with implementation of new SAS Internal Control requirements **(SP 1)**.

Result: *100% complete. Our financial statements were completed in FY 08-09 for FY 07-08 with the additional requirements met. The process went very smoothly because of all the up-front work that was done and the preliminary on-site work by the external auditors.*

Objective # 6: Develop a combined CIP for FY 09-13 **(SP 1)**.

Result: *Due to staff shortages, this goal was not completed. It has since been assigned to the Asst. County Manager with assistance from Comptroller staff.*

HUMAN RESOURCES

Mission Statement

To provide quality services and support in employment, training, employee relations, performance management, benefits, compensation and safety beyond the expectations of all employees, enabling them to better serve our external customers, the citizens of Douglas County. It is our mission to develop an environment of teamwork and quality in our day-to-day operations, to create an atmosphere which fosters employee engagement, challenges, fun and safety, to increase participation in county activities while seeking knowledge, enthusiasm, and an improved quality of life for ourselves, co-workers and the community, and to commit to acting openly, equitably and consistently in our pursuit of uncompromising quality.

Major Programs/Services Offered

Human Resources is responsible for the County's personnel management and risk management/safety services, as well as provides professional consulting services to all departments. These administrative services include job recruitment and employment, employee and labor relations, job analysis and classification, records management, policy and procedure development and administration, risk management and employee safety programs, benefits and compensation administration, staff training, performance management, and organizational development.

Staffing & Budget

The Human Resources Manager reports directly to the Director of Administrative Services/Comptroller. The Division has five full-time employees and one part-time employee for a total of 5.49 FTE. The Human Resource's budget for FY 09-10 is \$3,669,700. The General Fund, Self-Insurance Fund, and Dental Insurance Fund, also support the Division.

Human Resources					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 09 to 10	Adopted 09 to 10
Personnel Services	438,998	485,616	464,113	(21,503)	-4.4%
Services & Supplies	3,459,007	3,472,684	3,205,587	(267,097)	-7.7%
Total	3,898,005	3,958,300	3,669,700	(288,600)	-7.3%
Funding by Source					
General Fund	516,667	550,920	509,727	(41,193)	-7.5%
Self Insurance	2,909,370	2,998,005	2,696,973	(301,032)	-10.0%
Self Insurance - Dental	471,968	409,375	463,000	53,625	13.1%
Total	3,898,005	3,958,300	3,669,700	(288,600)	-7.3%
FTE	6.35	6.28	5.49	(0.79)	-12.6%

Major Accomplishments of FY 08-09

- Job descriptions have been updated and are ready to be posted on revised website.
- Negotiated and received update to HR website at no cost to the County which will enable the department to post all policies, pay plans, labor contracts, job descriptions, etc.
- Updated Affirmative Action Plan.
- Negotiated and implemented Cardiac Wellness Program on a voluntary basis for East Fork Fire and Paramedic sworn personnel.
- Assisted Administrative Services and County Manager's office with clerical support.
- Redesigned Employee Service Award program keeping Douglas County dollars in Douglas County.
- One Senior Professional Human Resources recertification and one Human Resources Management certificate.
- Implemented "Critical" testing process for 911.
- Implemented "Hire Select" testing process for China Spring/Aurora Pines Youth Camps.
- Attended UNR, Morrison College, and Lake Tahoe Community College career fairs.
- Completed update/revision of County Workplace Written Workplace Safety & Health Program and Employee Safety Handbook.
- 36 participants in a variety of (Word & Excel) Computer Learning Series courses.
- Participated in two mock interview panels at Douglas High School.
- Continued labor negotiations with Douglas County Employee's Association, Douglas County Sheriff's Protective Association, and East Fork Professional Firefighters unions.

Objectives FY 09-10

- Conduct informative open enrollment sessions for health coverage renewal effective January 1, 2010.
- Implement self-insurance for medical and prescription programs if approved by Board of County Commissioners.
- Coordinate and assist with finalization of employee association labor negotiations and contract language.
- Implement bargaining unit contract revisions, once ratified, and provide informative update sessions for management.
- Continue development and enhancement of County staff development.
- Continue development and enhancement of employee safety incentive and safety training programs.
- Facilitate additional supervisor/management training.
- Finalize HR website to include policies, pay plan, job descriptions, labor contracts, and frequently used forms.
- Update Douglas County Policies and Procedures as well as Title 2, Personnel Ordinance once bargaining unit contracts are ratified.
- Provide management training on labor contract changes.
- Completed department relocation to Minden Inn and consolidate clerical functions in Human Resources and County Manager's Office.

Objectives vs. Results FY 08-09

Objective # 1:	Conduct informative open enrollment sessions for health coverage renewal effective January 1, 2009.
Result:	<i>100% complete. Eleven open enrollment sessions were held including two specifically for HSA and one for retirees.</i>
Objective # 2:	Complete self-insurance feasibility study.
Result:	<i>100% completed. Due to low health insurance renewal premium increase the County opted to remain fully insured.</i>
Objective # 3:	Coordinate and assist with finalization of employee association labor negotiations and contract language. Goal is ongoing as labor negotiations for three bargaining units (DCEA, DCSPA, EFFPEA).
Result:	<i>Still in progress.</i>
Objective # 4:	Implement bargaining unit contract revisions, once ratified, and provide informative update sessions for management. Goal is ongoing as labor negotiations for three bargaining units (DCEA, DCSPA, EFFPEA)
Result:	<i>Still in progress.</i>
Objective # 5:	Continue development and enhancement of County staff development.
Result:	<i>100% complete. Second round of Essentials of Management was completed, Drug and Alcohol Training, several HIPAA seminars, Safety/OSHA online training distributed, new hire e-Learning continues, and Defensive Driving, and Boodborne Pathogens.</i>
Objective # 6:	Continue development and enhancement of employee safety incentive and safety training programs.
Result:	<i>100% completed. Human Resources staff provided online safety/OSHA training information to all departments and was successful in obtaining approval from the Safety Committee to pay for the online courses. Safety Training calendar is updated on a monthly basis.</i>
Objective # 7:	Finalize internal operations manual resources.
Result:	<i>Completed</i>
Objective # 8:	Redesign and implement enhancement of PMP (performance evaluation system).
Result:	<i>50% complete. Updated "enhanced" software has been purchased and will be implemented in June/July 2009 on a department by department basis. Redesign is temporarily on hold.</i>
Objective # 9:	Facilitate additional supervisor/management training. Second round of Essentials of Management completed, supervisory Reasonable Suspicion, PMP training, and HIPAA courses held.
Result:	<i>Ongoing</i>

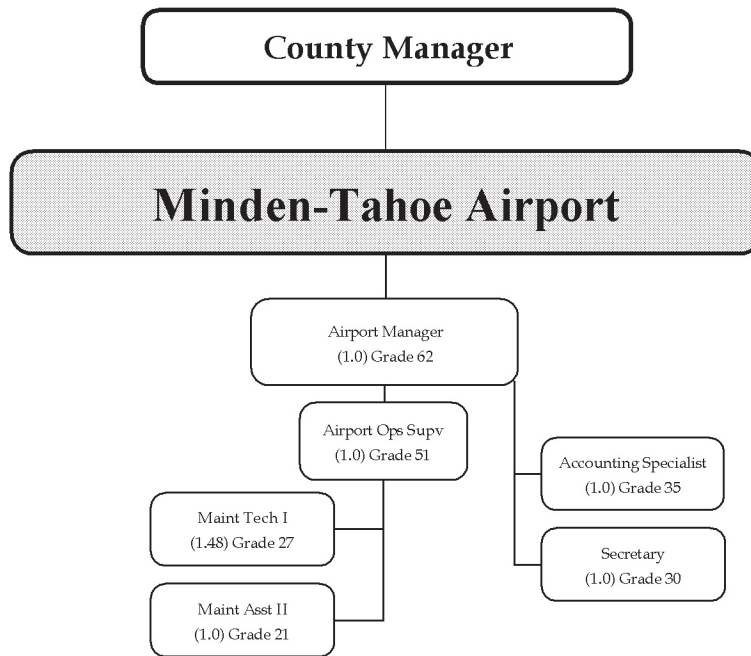
Objective # 10: Update HR website to include policies, pay plan, and job descriptions.
Result: *75% completed. Website has been updated. All documents have been converted to PDF. Updated software has been purchased; once installed and documents uploaded goal will be complete.*

Objective # 11: Update Douglas County Policies and Procedures as well as Title 2, Personnel Ordinance once bargaining unit contracts are ratified.
Result: *Ongoing as labor negotiations have not been completed.*

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Minden-Tahoe Airport

Organizational Chart



Total Number of Positions: 7 Total Full-Time Equivalents: 6.48

MINDEN-TAHOE AIRPORT

Mission Statement

To promote the Minden-Tahoe Airport as a safe, friendly, planned growth premiere general aviation community airport through public education, awareness and business development.

Major Programs Offered

Program Summary

Minden-Tahoe Airport provides Douglas County with access to the national aviation transportation system. The Airport is home to 23 businesses, of which 19 are aviation-oriented commercial operators, 78 T-hangar tenants and 92 land leaseholders, as well as 242 based aircraft. Major aviation services offered directly by the County include Airport land leases, hangar space rental, and tie-down rental.

Policies and Procedures

The Airport Rules and Regulations, Minimum Standards for Development on the Airport, along with the Airport Fee Resolution are reviewed each year to ensure the Minden-Tahoe Airport is a safe and efficient general aviation airport conducive to aviation, recreational and private business interests.

Airport Advisory Committee

The Airport Advisory Committee provides recommendations to the Board of County Commissioners on the general subject of aviation issues relating to economic development and marketing of the Airport, as well as the master plan.

Community Relations

Subscribing to the ‘Good Neighbor’ theory, Airport staff has diligently worked with commercial operators to minimize aircraft impact on Airport neighbors, particularly in its responsiveness to citizens concerning flight paths and notification to pilots to keep noise levels to a minimum. The Airport has also been proactive in demonstrating its value to the Community. Examples of this strategy include development of the Airport’s website, hosting public events in conjunction with local aviation clubs such as fly-ins and field trips for local elementary schools; using personal contact and press releases to present the Airport in a positive light; and cooperating with and assisting in events such as the Pacific Soaring Council (PASCO) meets and fly-ins.

Staffing and Budget

Airport staff consists of the Airport Manager, an Airport Operations Supervisor, one and a half Maintenance Technicians I, one Maintenance Assistant II, an Accounting Specialist, and a Secretary for a total of 6.48 FTE. The Minden-Tahoe Airport FY 09-10 budget is \$ 1,221,068. The Airport operating budget is derived from revenue that it generates from leases, tie-down fees, and T-hangar rentals. Federal grants (95%) are matched with Airport funds (5%) to complete airport improvement projects. No part of the Airport budget comes from the County's General Fund.

Airport					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 09 to 10	Adopted 09 to 10
Personnel Services	453,026	460,380	521,857	61,477	13.4%
Services & Supplies	304,187	245,121	208,963	(36,158)	-14.8%
Capital Outlay	-	20,000	10,000	(10,000)	-50.0%
Other	-	679,467	-	(679,467)	n/a
Capital Projects	1,216,255	-	480,248	480,248	n/a
Total	1,973,467	1,404,968	1,221,068	15,319	1.1%
Funding by Source					
Airport Fund	1,973,467	1,404,968	1,221,068	(183,900)	-13.1%
FTE	6.30	6.53	6.48	(0.05)	(0.01)

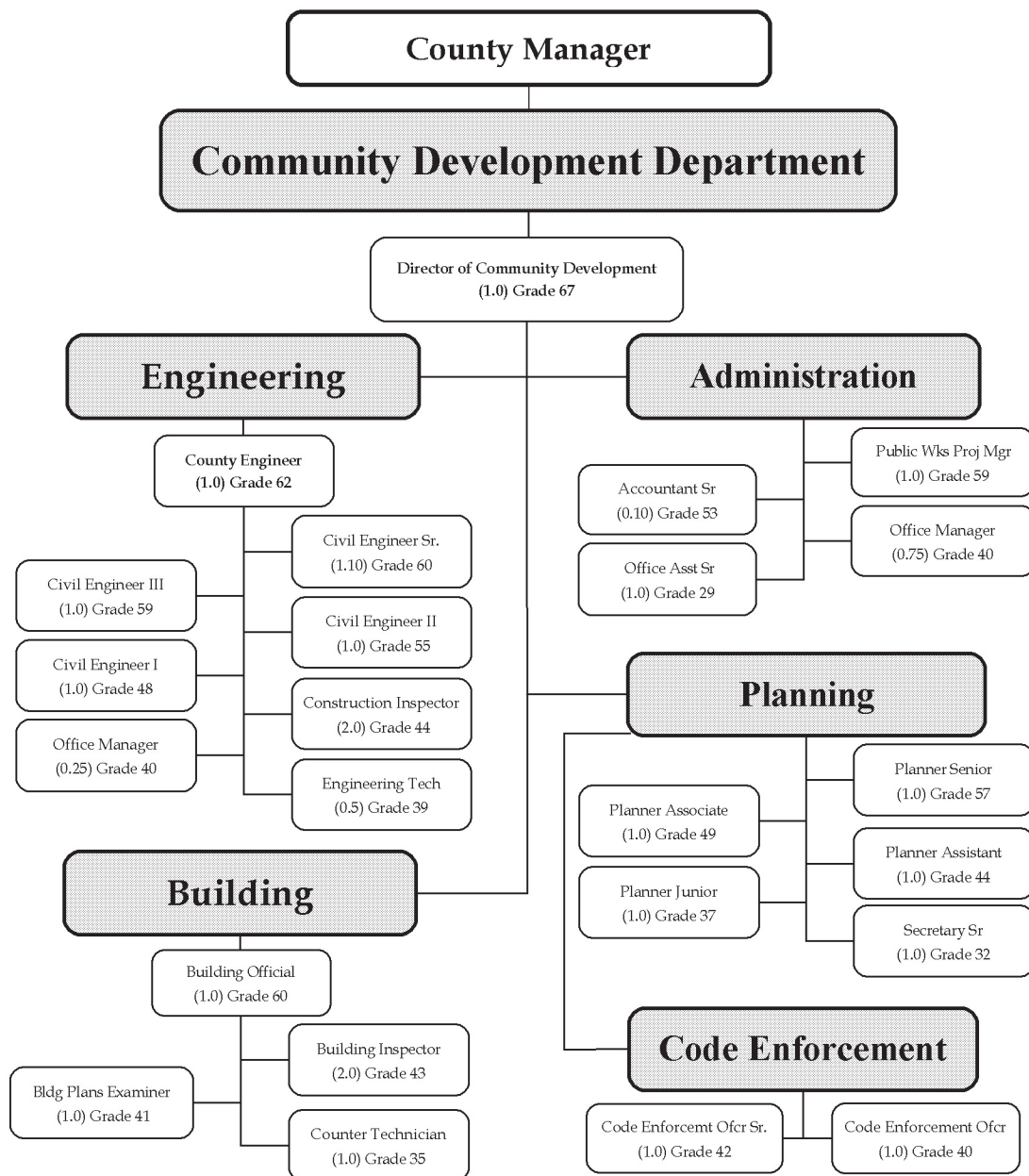
Objectives FY 09-10

- Complete county required preparation on weight ordinance issue.
- Develop the east side of the Airport to help promote land leasing. **(SP 3)**
- Work towards forming a "glider landing area" on the east side.
- Complete land lease policy formation through the AAC.
- Complete airport noise procedures through the AAC.
- Hold two Runway Safety Action Team meetings. **(SP 2)**
- Market Airport to all users per program development through the AAC. **(SP 3)**
- Resolve all discrepancies with NDOT annual inspection.
- Re-stripe Airport and add surface painted signage.
- Light the windsock for runway 34. **(SP 2)**
- Complete gate access system.
- Work on relocation of Airport administration/maintenance facilities.
- Work on Airport beautification.

Objectives vs. Results FY 08-09

- Objective #1:** To finalize the burial of a transmission line at the end of Runway 30, (three grants: AIP 15, 16 and 18)
Result: *Completed.*
- Objective #2:** Hold two (2) safety briefings during the fiscal year.
Result: *Completed two (2) local airport safety briefings with Airport operators.*
- Objective # 3:** Market the Airport as a soaring and pilot destination for business and pleasure, jointly with Airport Advisory Committee.
Result: *First section of the marketing plan is completed covering soaring; the AAC is working on completing the comprehensive marketing plan and implementation of the soaring section.*
- Objective #4:** Develop a local Runway Safety Action Team, including procedures for the Team and staff.
Result: *BOCC approved the formation on the LRSAT, procedures have been formulated and team is being formed.*
- Objective#5:** Develop utilities on the east side of the airport: water, power and sewer. Develop east side leasing parcels.
Result: *A grant has been submitted to the FAA for water, power engineering and design work and partial construction of the east side ramp. We are waiting for approval of that grant in June 2009. At this time there has not been significant showing of interest on east side leasing predicated on lack of infrastructure and the economy.*
- Objective#6:** Develop east side camping area
Result: *The east side camping area became unfeasible due to construction costs and development of the parcel. East side ramp scheduled for FY 09-10.*

Community Development Organizational Chart



Total Number of Positions: 24
 Total Full-Time Equivalents: 23.70
 Does not include .05 of Director of Public Works

COMMUNITY DEVELOPMENT DEPARTMENT

Mission Statement

To enhance the quality of life for the citizens of Douglas County by providing the highest quality and professional service to the citizens of Douglas County in the areas of Engineering, Building, Planning, Code Enforcement, and Regional Transportation.

Major Programs Offered

The Community Development Department consists of the following divisions: Administration, Building, Engineering, Planning, and Code Enforcement. The Department facilitates land use and development processes that sustain the community's vision through planning and development services. The Department contributes to the health, well being, and convenience of citizens, visitors, business, and industry by operating and maintaining the transportation, and drainage systems for Douglas County.

Staffing and Budget

The Department is managed by the Community Development Director who reports to the County Manager. As a result of a reorganization of Community Development, the Public Works division was created in 2008. Many Community Development department's FTE and expenditures were transferred to Public Works. The event accounts for the majority of change in budget. The Department has 23.75 FTE authorized for FY 09-10. The FY 09-10 total operating and capital budget is \$4,991,611 for all divisions. Information about each division is provided in this section.

Community Development					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 09 to 10	Adopted 09 to 10
Personnel Services	4,704,403	2,553,400	2,103,610	(449,790)	-17.6%
Services & Supplies	4,135,440	855,983	744,635	(111,348)	-13.0%
Capital Outlay	49,278	-	-	-	n/a
Other	248,358	-	-	-	n/a
Capital Projects	1,208,371	2,568,513	2,143,366	(425,147)	-16.6%
Total	10,345,851	5,977,896	4,991,611	(986,285)	-16.5%
Expenditures by Division					
Administration	447,093	481,138	479,505	(1,633)	-0.3%
Building	659,017	609,349	452,202	(157,147)	-25.8%
Engineering	3,065,613	4,324,881	3,635,052	(689,829)	-16.0%
Planning/Code Enforcement	669,774	562,528	424,852	(137,676)	-24.5%
Road Maintenance	2,384,597	n/a	n/a	n/a	n/a
Utility Operations	3,119,757	n/a	n/a	n/a	n/a
Total	10,345,851	5,977,896	4,991,611	(986,285)	-16.5%
Funding by Source					
General Fund	2,703,955	2,351,472	1,888,912	(462,560)	-19.7%
Do. Co. Water District	22,359	n/a	n/a	n/a	n/a
Solid Waste	182,459	1,828,720	n/a	n/a	n/a
County Road Operating	2,384,597	n/a	n/a	n/a	n/a
Tahoe-Douglas Transportation	532,725	593,496	734,349	140,853	23.7%
Erosion Control	371,510	702,880	1,757,200	1,054,320	150.0%
Do. Co. Water Utility	58,061	n/a	n/a	n/a	n/a
Sewer Utility	3,039,333	n/a	n/a	n/a	n/a
Regional Transportation	1,050,847	501,328	611,150	109,822	21.9%
Total	10,345,851	5,977,896	4,991,611	(986,285)	-16.5%
FTE	61.95	28.80	23.75	(5.05)	-17.5%

ADMINISTRATION DIVISION

Mission Statement

To provide administration, management and accountability to department programs ensuring consistency with County Commissioner and County Manager goals and objectives in the most efficient and effective manner.

Major Programs Offered

The Administration Division provides leadership, coordination, and oversight of all services and activities performed for the public and other County departments.

- Budget Preparation and Monitoring
- Personnel Management
- Fund and Project Accounting
- Complaint Investigating and Resolution
- Contract and Grant Administration
- Public Education and Information
- Strategic Planning and Monitoring
- Capital Project Management

Staffing and Budget

The Administration Division has 5.85 FTE authorized for FY 09-10. Staff includes the Community Development Director, a Senior Accountant, an Office Manager, a Senior Office Assistant, and a Project Manager. The FY 09-10 operating budget for the Division is \$479,505.

Administration					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				09 to 10	09 to 10
Personnel Services	388,249	438,138	436,505	(1,633)	-0.4%
Services & Supplies	58,844	43,000	43,000	-	0.0%
Total	447,093	481,138	479,505	(1,633)	-0.3%
Funding by Source					
General Fund	447,093	481,138	479,505	(1,633)	-0.3%
FTE	4.40	5.92	5.85	(0.07)	-1.18%

Major Accomplishments of FY 08-09

- As the lead agency, Douglas County administered Tahoe Bond Act erosion control grants for Lake Tahoe. Community Development performed grant reimbursements and grant monitoring for Tahoe Bond Act dollars as well as for matching dollars from TRPA and the US Forest Service.
- Improved process for the existing scanning program for digital file storage and data recovery.

Objectives FY 09-10

- Continue to conduct impact fee analysis and revise capital program to comply with NRS and Master Plan objectives.
- Pursue grants and funding opportunities to enhance quality of life for citizens of Douglas County. **(SP 3)**
- Complete next phase of website enhancements to improve customer service. **(SP 4)**

Objectives vs. Results FY 08-09

Objective #1: Conduct impact fee analysis and revise capital program to comply with NRS and Master Plan objectives.

Result: *Ongoing. A draft impact fee report for transportation was prepared and presented to the Planning Commission in 2009. Review by the Board of Commissioners is expected in late 2009.*

Objective #2: Pursue grants and funding opportunities to enhance quality of life for citizens of Douglas County.

Result: *Ongoing. Engineering staff have pursued grant funding for water quality planning and improved internal processes.*

Objective #3: Complete next phase of website enhancements to improve customer service.

Result: *Ongoing. Planning staff have completed and updated applications and other forms for the public.*

BUILDING DIVISION

Mission Statement

To provide for the public health and safety facilitating development through helpful and timely plan reviews, prompt and accurate inspections and professional assistance to builders, developers and the general public regarding construction methods and model code.

Major Programs Offered

The Building Division helps to ensure a functional and safe community, by providing plan review and inspection services for all building projects, public and private.

Plan Review

Building construction plans are reviewed for compliance with Douglas County Code and the Model Codes. Preliminary code review and final plan review is provided by certified plans examiners and or certified building inspectors.

Building Permit Issuance

Building permits are issued following plan review. They are required for most interior and exterior building related construction. Building permits are issued via the mail, facsimile or at the public counter. Staff issues numerous miscellaneous over-the counter permits.

Building Inspection

Building inspections are performed by certified inspectors that are responsible for required inspections of construction projects to ensure that building sites and structures are being developed in accordance with approved plans and the current building codes. An inspection request telephone line provides 24-hour access for the building community.

Residential Septic Permits

The Division plan-checks, issues permits, and inspects for conventional residential septic systems.

Staffing and Budget

The Building Division has 5.0 FTE authorized for FY 09-10. Staff includes the Building Official, 2 Building Inspectors, 1 Plans Examiner, and a Counter Technician. The FY 09-10 operating budget for the division is \$452,202.

Building					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				09 to 10	09 to 10
Personnel Services	650,850	595,949	438,802	(157,147)	-26.4%
Services & Supplies	8,167	13,400	13,400	-	0.0%
Total	659,017	609,349	452,202	(157,147)	-25.8%
Funding by Source					
General Fund	659,017	609,349	452,202	(157,147)	-25.8%
FTE	9.00	7.00	5.00	(2.00)	-28.57%

Major Accomplishments of FY 08-09

- Updated the building allocation ordinance to allow excess allocations to be available upon request.
- All permitting forms are now available on the website.
- Commercial plan and residential plan checks were completed in-house which in turn contributed to the County's revenues.
- Cross trained building department staff to fill in various building positions when we are short-handed. Plans examiner received ICC certification as a building inspector.

Objectives FY 09-10

- Implement new permitting software in conjunction with community development to streamline performance and better serve the public. **(SP 4)**
- Continue to perform building inspections on a 24-hour notice even with limited staffing due to budget constraints. **(SP 1)**
- Work with other jurisdictions to draft uniform code amendments for northern Nevada.

Objectives vs. Results FY 08-09

Objective #1: Hire a consultant and find a new permitting system that fits with our current computer system.

Result: *75% complete. We were unable to hire a consultant but made significant progress. We have chosen a vendor and are now working on contracts. We expect to move forward this year with new software.*

Objective #2: Train all inspectors on how to scan plans and documents.

Result: *100% complete. Inspectors are now able to scan and perform quality control for each other.*

Objective #3: Train inspectors to run the front counter.

Result: *90% complete. Inspectors can now work the front counter, issue and take in permits and give information to the public.*

Objective #4: Continue to track and issue building allocations.

Result: *100% complete. Our plans examiner assigned to allocations has created a tracking system and keeps detailed current records of the allocations.*

ENGINEERING DIVISION

Mission Statement

To ensure that public and private capital construction projects are programmed and completed cost effectively and in coordination with future community development needs. Provide timely efficient and helpful engineering review of public and private projects while recognizing that the Division is also a custodian of the public trust.

Major Programs Offered

The Division is responsible for the planning, design, and construction of the County's public infrastructure. The Division reviews private land development projects.

- Planning, Engineering, Design and Construction of County Infrastructure Projects.
- Review and Approval of Engineering for Land Development Projects.
- Transportation Engineering.
- Lake Tahoe Water Quality Protection.
- Develop Stormwater Master Plans.
- Obtain Federal, State and Local grants for the design and construction of County Infrastructure.

Staffing and Budget

The Engineering Division has 7.90 FTE authorized for FY 09-10. Staff includes an Engineering Manager/County Engineer, 4 Civil Engineers, a portion of an Engineering Technician (50%), 2 Construction Inspectors, a portion of an Office Manager (25%) and a portion of the Director of Public Works salary and benefits (10%). The Division oversees 4 funds, in addition to providing General Fund support, with FY 09-10 operating and capital budgets totaling \$3,635,052.

Engineering					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				09 to 10	09 to 10
Personnel Services	1,024,688	977,835	824,501	(153,334)	-15.7%
Services & Supplies	815,775	778,533	667,185	(111,348)	-14.3%
Capital Outlay	16,778	-	-	-	n/a
Capital Projects	1,208,371	2,568,513	2,143,366	(425,147)	-16.6%
Total	3,065,613	4,324,881	3,635,052	(689,829)	-16.0%
Funding by Source					
General Fund	928,072	698,457	532,353	(166,104)	-23.8%
Solid Waste	182,459	1,828,720	n/a	n/a	n/a
Tahoe Douglas Transp District	532,725	593,496	734,349	140,853	23.7%
Erosion Control	371,510	702,880	1,757,200	1,054,320	150.0%
Regional Transportation	1,050,847	501,328	611,150	109,822	21.9%
Total	3,065,613	4,324,881	3,635,052	(689,829)	-16.0%
FTE	13.10	8.88	7.90	(0.98)	-11.0%

Major Accomplishments of FY 08-09

- Managed the capital engineering and construction contracts for roadway, drainage, sewer, water, and solid waste infrastructure, including those for the Utilities Division and Redevelopment Agency.
- Reviewed and approved private development projects and public projects including design review, plans review, encroachment permits, and construction inspection.
- Managed the traffic engineering functions, including development of five-year transportation plan, roads and pavement inventory, traffic safety improvements, traffic signal projects, and transit funding.
- Provide technical assistance to other County departments, towns, general improvement districts, private utilities, and other agencies, including but not limited to:
 - Regional Transportation Commission (RTC)
 - Tahoe Metropolitan Planning Organization (TMPO)
 - Tahoe Transportation District (TTD)
 - Carson Water Sub-Conservancy District (CWSD)
 - Joint Powers Authority: Douglas, El Dorado, S. Lake Tahoe (JPA)
 - Carson Area Metropolitan Planning Organization

Objectives FY 09-10

- Improve communication style and customer service approach of CD-Engineering.
- Initiate the Carson Valley Stormwater Master Plan. **(SP 4)**
- Initiate the Lake Tahoe Stormwater Master Plan. **(SP 4)**
- Assist regional organization in the area of flooding and Lake Tahoe TMDL. **(SP 4)**

Objectives vs. Results FY 08-09

Objective #1: Interlocal Agreement with Carson Water Subconservancy District (CWSD) for Regional Flood Model.

Result: *Partnered with CWSD to obtain funding for the regional Flood Model. The cost was determined to be approximately \$2.2 million. CWSD and County Staff met with Senator Reid's Staff to obtain directed appropriations. We have received support from Senator Reid's Staff and expect funding within the next two years. The interlocal agreement will be developed once the funding is obtained.*

Objective #2: Complete Flood Model & Submit to FEMA for Map Revision.

Result: *The County is in negotiations with FEMA regarding the flawed 2008 Flood Impact Study (FIS). At this time it is more important to negotiate with FEMA regarding the 2008 FIS. A funding source of approximately \$320K is necessary to produce a revised FIS. Staff is recommending that a grant funded source be developed to produce the revised FIS. Staff will continue to work with FEMA on revising the 2008 FIS; however, Staff is not expecting cooperation from FEMA*

Objective #3: Develop sub-basin flood mitigation measures and cost estimates.

Result: *This item will be developed as a part of the Carson Valley Stormwater Master Plan (CVSWMP). The CWSD has funded a part of the cost associated with this item. A presentation was made to the BOCC in June, 2009, and the BOCC agreed with the process that Staff will be using. Staff is in the process of obtaining additional funding from NDEP, GIDs and Townships. Staff recommends that the County fund the full cost of this undertaking, because it is so important and timely, and reduce the budgeted amount as grant funds are received. Lack of funding will delay the project.*

The Lake Tahoe Stormwater Master Plan (LTSWMP) is following the same pathway as the CVSWMP, except that Staff has received support from NDSL, TRPA, USFS and NDEP in funding the project. Staff recommends that the County fund the full cost of this undertaking, because it is so important and timely, and reduce the budgeted amount as grant funds are received. Lack of funding will delay the project.

Objective #4: Develop draft impact fee and flood control districts.

Result: *The CVSWMP and the LTSWMP will include the implementation of a sustainable funding scheme. Most likely, both the SWMPs will recommend against impact fees and flood control districts. The progress for this item is the same as Objective #3.*

Objective #5: Increase cooperation and coordination between engineers and planners within Community Development.

Result: *Engineers and planners have been meeting on a regular basis to cooperate on issues. We have made significant progress on this and casual communication between engineers and planners has increased significantly. Coaching and mentoring in this area will continue.*

Other Accomplishments

- Initiated a project for correctly sizing culverts at Lupo Lane.
- Staff attended and applied concepts from multiple seminars and workshops on efficiency, time management and customer service.
- Staff attended and applied and applied concepts from Low Impact Development and Bike & Trails.
- Staff attended and applied concepts from Construction Best Management Plans for erosion control.
- Received a favorable rating from NDEP/EPA for erosion control within the CAMPO District
- Improved record keeping of projects within County.
- Constructed emergency permanent repairs to the Allerman Canal at Toler Lane.
- Completed the overlay contract for 2008. The work involved overlaying Ada Place, Melborn Way, Esther Way, and Wildhorse Lane north of Stephanie Way, all in the Johnson Lane area. The contract cost was \$200,000 (within budget).
- Completed the chip sealing of 6 miles of county roads including Stephanie Way from US 395 to East Valley Road, Heybourne Road from Airport Road to Johnson Lane, Claire Court, Dina Court, Lillian Court and Dina Court, all off of Foothill Road. The total contract cost was \$220,000 (within budget).
- Completed the reconstruction of Toler Lane, Warrior Way and Dorla Court.
- Completed temporary emergency repairs to the Virginia Ditch crossing at Toler Lane at a cost of \$21,000 (not budgeted). Long-term repairs will be completed this winter.
- Contracted with the South Tahoe Area Transit Authority (STATA) to manage our interests in the BlueGO transit system at Lake Tahoe.
- Submitted draft plans to TRPA for the Lake Parkway Sidewalk Project. We anticipate construction will occur in the spring/summer of 2009.
- Updated the County's 5-Year Transportation Plan following a series of public input meetings (annual process).
- Continue to work with our consultant Tischler-Bise to implement traffic impact fees associated with development.
- Obtained \$142,289 in FTA funds for the BlueGO transit system at Lake Tahoe.
- Provided information and materials to the general public, media, regarding transportation issues.
- Coordinated with NDOT regarding various transportation issues, including Bridge inspections/repairs.
- Developed a list of High-accident locations throughout the County.

PLANNING DIVISION

Mission Statement

To assist the community in defining and shaping its future through citizen involvement, long-range/strategic planning, and code compliance, and through the development, analysis and implementation of planning policies; to achieve community goals through the timely completion of planning projects; to improve the local economy through the retention and expansion of local business and the recruitment of new businesses.

Major Programs Offered

The Planning Division is responsible for ensuring the protection of the public health, safety, and welfare through the administration of the Douglas County Development Code. The Division also provides staffing for a variety of advisory committees, including the Planning Commission, Water Conveyance Advisory Committee, TRPA Advisory Planning Commission, and the Board of County Commissioners.

Zoning Information

Provides zoning and other information to the general public, appraisers, realtors, attorneys, developers, etc.

Development Review

Coordinates and acts as the lead agency for design reviews, special use permits, parcel maps, planned unit developments, variances, and subdivision maps. The principal function is to ensure compliance of applications with the County Code, the Master Plan, and NRS. The Division is also responsible for performing final inspections of projects to ensure compliance with applicable conditions of approval.

Ordinance Drafting and Review

Prepares, with consultation from the other County departments, agencies and the public, land development ordinances; assists the District Attorney's Office in the preparation of other ordinance revisions.

Master Plan Amendments/Zone Changes

Reviews and makes recommendations on proposed master plan amendments and re-zonings in accordance with County Code and NRS. Prepares annual reports and five-year updates to the Master Plan. The Division also maintains the official County Zoning and Master Plan Land Use maps.

Master Plan Implementation

Serves as the primary contact point for programs and report preparation on issues relating to the implementation of the 2006 Douglas County Master Plan.

Flood Insurance Program

Administers the FEMA Community Rating System's activities for reduction of premiums to flood insurance policy holders. The work also increases public safety, reduces damage to property and public infrastructure and protects the environment.

Addressing

Is responsible for addressing all new parcels created within the county.

TRPA Allocations

Administers the distribution and awarding of residential and preliminary commercial allocations for Douglas County under the Tahoe Basin Community Plan. Also responsible for monitoring of TRPA activity in the Lake Tahoe basin and participating in a variety of advisory committees and commissions.

CDBG and other Grants

Prepares grant applications for various Federal and State grants; upon award, provides project management and/or administration assistance. Represents Douglas County on Rural Nevada Community Development Block Grant (CDBG) Advisory Committee.

Development Agreements

Processes, maintains, and prepares 24-month reviews for all active development agreements.

Affordable Housing

Coordinates with project proponents and other agencies engaged in the provision of affordable housing and assists in the preparation of Density Bonus Agreements and affordable housing agreements. Maintains and ensures compliance with such agreements.

Transfer Development Rights (TDR)

Issues certificates, maintains records, and coordinates the preparation of Open Space Conservation Easements for properties involved in the TDR program.

Code Enforcement

Responds to complaints and enforces development code provisions.

Economic Development

Participates in the County's economic development functions and activities.

Staffing and Budget

The Planning Division has 5.0 FTE authorized for FY 09-10. Staff includes a Senior Planner, 2 Planners, 1 Counter Technician and a Secretary Sr. An additional .025 FTE is allocated to the Redevelopment Agency. The FY 09-10 operating budget for the Division is \$424,852.

Planning/Code Enforcement					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				09 to 10	09 to 10
Personnel Services	606,796	541,478	403,802	(137,676)	-25.4%
Services & Supplies	62,978	21,050	21,050	-	0.0%
Capital Outlay	-	-	-	-	n/a
Other	-	-	-	-	n/a
Total	669,774	562,528	424,852	(137,676)	-24.5%
Funding by Source					
General Fund	669,774	562,528	424,852	(137,676)	-24.5%
FTE	9.25	7.00	5.00	(2.00)	-28.6%

Major Accomplishments of FY 08-09

- Update of the 2007 Open Space Plan completed.
- Created code for agriculture/ranch heritage parcels.
- Continued implementation of the Master Plan, including preparation of an integrated County Capital Improvement Plan.
- Continued to provide accurate information, plan check and inspection services in a timely manner.
- Continued to provide thorough, complete, and responsive review of all development-related applications and to complete such reviews in accordance with development schedules.
- Continued to operate in a “business-like” fashion, including implementing a cost recovery fee system.
- Continued the community education process regarding the activities of the Douglas County Redevelopment Agency.
- Continued working with NNDA, Chambers of Commerce, local businesses and other entities on economic development diversification.

Objectives FY 09-10

- Work with the community on the creation of a land bill for Douglas County to preserve identified resource lands in Douglas County. **(SP 3)**
- Amend master plan and code to allow for master plan amendment submittals more than once a year.
- Begin work on the master plan 15-year update which includes updates to various elements of the plan. **(SP 4)**
- Engage the community in the FEMA re-mapping process and hold workshops to inform the citizenry of the impact of flood remapping of their parcels. **(SP 4)**

Objectives vs. Results FY 08-09

Objective #1: Define uses to support agri-businesses.

Result: *On hold. Reduced staffing levels have placed this objective on hold.*

Objective #2: Review and update Transfer Development Right (TDR) Program.

Result: *Not completed. No longer identified as a priority for FY 08-09.*

Objective #3: Amend trails plan to reflect new trails.

Result: *Ongoing. Trails Association is working with private landowners on potential locations of new trails in the Genoa community.*

Objective #4: Generate code changes for planned developments and mixed use commercial overlay.

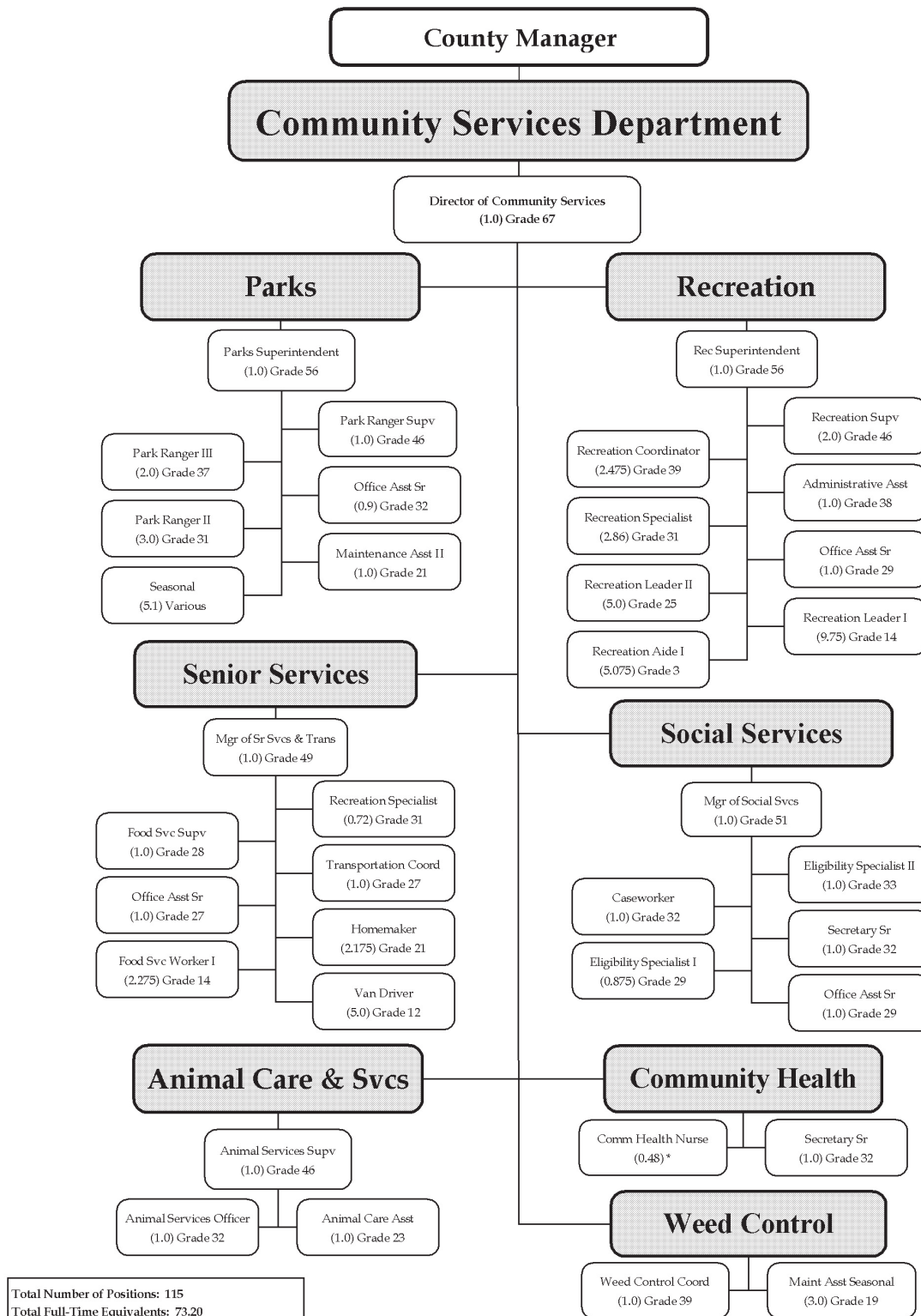
Result: *Draft planned development language under review. Mixed use commercial overlay changes are no longer necessary.*

Objective #5: Expand Community Development Website.

Result: *100% complete.*

Community Services

Organizational Chart



* State of Nevada Employee

Does not include allocation for Internal Auditor from Comptroller's Office

COMMUNITY SERVICES

Mission Statement

To ensure that the citizens of Douglas County have opportunities to engage in recreation activities of their choice, that there are a variety of clean and safe parks that contain the amenities the community wants, that residents 60 years of age and older have opportunities to enrich their life, and that all individuals and families in need are provided with quality, essential services.

Staffing and Budget

The Community Services Department is comprised of the Parks & Recreation Department (including Weed Control), Senior Services Division, Social Services/Community Health Nurse Division, and Animal Care Services. A total of 73.38 FTE are authorized for FY 09-10. The department utilizes 7 funds with FY 09-10 operating and capital budgets totaling \$8,954,836.

Community Services					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	09 to 10	09 to 10
Personnel Services	3,984,220	4,210,764	3,970,749	(240,015)	-5.7%
Services & Supplies	4,306,538	5,069,730	4,870,936	(198,794)	-3.9%
Capital Outlay	181,671	-	113,151	113,151	n/a
Other	146,024	-	-	-	n/a
Capital Projects	86,407	50,539	-	(50,539)	n/a
Total	8,704,860	9,331,033	8,954,836	(376,197)	-4.0%
Expenditures by Division					
Animal Care Services	-	-	231,806	231,806	n/a
Parks	1,984,148	1,732,848	1,537,309	(195,539)	-11.3%
Recreation	2,278,858	2,310,498	2,129,809	(180,689)	-7.8%
Senior Services	1,471,183	1,442,468	1,177,201	(265,267)	-18.4%
Social Svcs/Com Health	2,654,917	3,487,427	3,531,651	44,224	1.3%
Weed Control	315,754	357,792	347,060	(10,732)	-3.0%
Total	8,704,860	9,331,033	8,954,836	(376,197)	-4.0%
Funding by Source					
General Fund	315,754	357,792	578,866	221,074	61.8%
St. MV Accident Indigent	375,229	329,247	407,557	78,310	23.8%
Medical Assistance Indigent	1,295,786	1,877,416	1,835,663	(41,753)	-2.2%
Social Services	983,902	1,280,764	1,288,431	7,667	0.6%
Room Tax	4,083,718	4,043,346	3,667,118	(376,228)	-9.3%
Senior Nutrition	1,471,183	1,442,468	1,177,201	(265,267)	-18.4%
Park Res Construction	179,288	-	-	-	n/a
Total	8,704,860	9,331,033	8,954,836	(376,197)	-4.0%
FTE	93.45	80.82	73.38	(7.44)	-9.2%

PARKS AND RECREATION

Mission Statement

Continue to create and preserve quality Parks and Recreation opportunities, serving people of all ages and interests that positively affect the community and enrich life. We provide leadership in guiding the organization to improve performance, productivity and quality customer service. We maintain a positive proactive relationship with the community, elected officials, and other departments. We promote and develop healthy, safe public parks, related facilities, and working environments. We provide ongoing training and professional development of department staff. We encourage community and employee involvement in need assessments, programming, park development, budgeting and problem solving. We comply with Federal, State, County laws and policies – protecting the rights and safety of those we serve. We insure and enrich the quality of life of those who live and visit Douglas County by increasing property values, creating a healthier more active community, reducing crime and juvenile delinquency, reducing racial/social tensions while protecting and enhancing the environment in which we live.

Major Programs Offered

The Department is made up of two major divisions, which includes the Parks Division and the Recreation Division.

Programs offered within the Parks Division

- Parks security and operations
- Grounds and facility maintenance
- Park and Recreation facility development and capital planning
- Non-park facilities operations and maintenance
- Weed Control

Programs offered within the Recreation Division

- Recreation and leisure services
- Recreation administration operations
- Recreation facility operations
- Community service
- Park and Recreation facility development and capital planning

Staffing and Budget

Parks and Recreation is headed by the Community Services Director, who reports directly to the Assistant County Manager. The Parks and Recreation Department is primarily funded by Room Tax funds and receives other revenue from sales taxes, fees and charges for services and facility use, donations, and grants. Parks and Recreation has 48.95 full-time staff comprised of the following positions: 1 Director, 2 Superintendents, 3 Supervisors, 3 Secretaries, 3 Coordinators, 4 Rangers, 1 Weed Control Supervisor, 60 Seasonal/Part-time Employees, and 20 Contract Instructors. The FY 09-10 combined Parks, Weed Control and Recreation budget is \$4,014,178.

Parks & Recreation					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				09 to 10	09 to 10
Personnel Services	2,662,547	2,829,237	2,558,222	(271,015)	-9.6%
Services & Supplies	1,545,105	1,571,901	1,455,956	(115,945)	-7.4%
Capital Outlay	142,684	-	-	-	n/a
Other	146,024	-	-	-	n/a
Capital Projects	82,399	-	-	-	n/a
Total	4,578,760	4,401,138	4,014,178	(386,960)	-8.8%
Expenditures by Division					
Parks	1,984,148	1,732,848	1,537,309	(195,539)	-11.3%
Weed Control	315,754	357,792	347,060	(10,732)	-3.0%
Recreation	1,522,305	1,558,643	1,440,492	(118,151)	-7.6%
Kahle Community Center	756,552	751,855	689,317	(62,538)	-8.3%
Total	4,578,760	4,401,138	4,014,178	(386,960)	-8.8%
Funding by Source					
General Fund	315,754	357,792	347,060	(10,732)	-3.0%
Room Tax Fund	4,083,718	4,043,346	3,667,118	(376,228)	-9.3%
Park Res Construction	179,288	-	-	-	n/a
Total	4,578,760	4,401,138	4,014,178	(386,960)	-8.8%
FTE	61.28	52.20	48.78	(3.42)	-6.5%

PARKS

Major Programs Offered

Park Security and Operations

We provide enforcement of park regulations, based on Title 13 of the County Code. We're responsible for security and safety for special events, tournaments, and community functions associated with park and recreation facilities. We coordinate the usage of parks for reservation of facilities in accordance with the Programs and Facilities Manual.

Grounds and Facility Maintenance

We're responsible for building and grounds maintenance activities at two (2) regional parks, seven (7) neighborhood parks, four (4) special use parks, two point six (2.6) miles of bike paths, eighteen (18) ball fields, twelve (12) tennis courts, two (2) recreation buildings, and four (4) maintenance buildings. Grounds Maintenance and Supervision are major activities that include: park maintenance; construction, renovation and repair; and programmed activity and special event preparation and clean-up.

We maintain eighteen (18) individual park and recreation sites, and an additional eighteen (18) governmental/roadside sites of varying descriptions, for a total of two hundred forty-six (246.0) developed and four hundred twenty-two (422.0) undeveloped acres. Park and recreation sites vary from regional facilities such as Topaz Lake Recreation Area and the Fairgrounds, to small neighborhood parks like Johnson Lane and George Brautovitch Parks. Special use sites, encompassing a variety of activities, are found throughout the Douglas County, and include the Skateboard Park, the Shooting Facility and the Model Airplane Complex.

Park and Recreation Facility Development and Capital Planning

We provide construction and renovation of existing facilities using in-house forces; creation of new park and recreation facilities; developing park master plans; bidding and construction of projects; coordination with the development community for usage of park residential construction impact fees; and identification of long range plans for future recreation opportunities through the Five-Year Park Development Plan process.

Non-Park Facilities Operations and Maintenance

The Non-Park Facility crew provides grounds maintenance services for thirteen governmental landscape/roadway areas identified as non-park facilities.

Weed Control

We provide weed control services to control identified noxious weeds injurious to agriculture, as defined by the State of Nevada Division of Agriculture, as well as helping property owners abate all other weeds. Service is provided to public agencies and the general public as individual landowners, with revenue derived from fees and charges in a near self-sustaining enterprise fund.

Staffing and Budget

The Division is managed by the Parks Superintendent, who reports to the Community Services Director. The Parks Division is primarily funded through Room Tax funds, a transient occupancy tax that provides major funding for the Parks and Recreation and Library Departments, and revenue from a dedicated \$0.025 sales tax. Other revenue sources supplementing the operation include park fees associated with reservation of park facilities, a General Fund payment for grounds maintenance around County buildings and facilities, tennis court light fees, gift catalog donations, State and Federal grants, and the Topaz Lake Recreation Area that includes revenue producing services for boat launching, camping, and day use. Weed Control funding is from the general fund and from charges for service to governmental agencies and the public. Weed Control recovers most of its operating costs from fees collected.

Park Aides and Maintenance Assistants are seasonal employees reporting to full-time Park Rangers. Park Rangers report to the Sr. Park Ranger Supervisor, who in turn reports to the Superintendent. The Weed Control Coordinator reports to the Sr. Park Ranger Supervisor. There are 9 full-time and 14 seasonal employees within the Division with the following job classifications: 1 Superintendent, 1 Sr. Park Ranger Supervisor, 4 Park Rangers, 1 Maintenance Assistant, 1 Weed Control Coordinator, 1 Secretary, 8 Seasonal Maintenance Assistants/Park Aides, and 6 Seasonal Weed Control Aides. The total FY 09-10 budget for Parks and Weed Control is \$1,884,369. Fees and charges generated by the Parks Division are deposited in the Room Tax Fund, while charges for Weed Control are deposited in the General Fund.

Parks					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				09 to 10	09 to 10
Personnel Services	1,196,687	1,333,552	1,122,878	(210,674)	-15.8%
Services & Supplies	785,664	757,088	761,491	4,403	0.6%
Capital Outlay	113,810	-	-	-	n/a
Other	146,024	-	-	-	n/a
Capital Projects	57,717	-	-	-	n/a
Total	2,299,902	2,090,640	1,884,369	(206,271)	-9.9%
Expenditures by Division					
Parks	1,984,148	1,732,848	1,537,309	(195,539)	-11.3%
Weed Control	315,754	357,792	347,060	(10,732)	-3.0%
Total	2,299,902	2,090,640	1,884,369	(206,271)	-9.9%
Funding by Source					
General Fund	315,754	357,792	347,060	(10,732)	-3.0%
Room Tax Fund	1,804,860	1,732,848	1,537,309	(195,539)	-11.3%
Park Res Construction	179,288	-	-	-	n/a
Total	2,299,902	2,090,640	1,884,369	(206,271)	-9.9%
FTE	25.10	20.67	18.40	(2.27)	-11.0%

Major Accomplishments of FY 08-09

- In an effort to further the plans for a bike path around Lake Tahoe, the Parks department participated in a review process and feasibility report involving various contacts, property owners and local government representatives.
- In an effort to further the plans for an access and future use of Old Kingsbury Grade, the Parks Department participated in a review process and feasibility report involving various contacts, property owners and local government representatives.
- Restructured Division to account for loss of 3 full-time positions.
- Assumed maintenance responsibilities for two right-of-way landscape median projects.
- Reviewed plans and specifications for multiple future right-of-way landscape median projects.
- Worked with TREGID to locate a new community well on and easement across Topaz Ranch Estates Park.
- Worked with developer and monitored construction on new retail center on east side of Lampe Park.
- Worked with water utilities to locate new community water line linking Ruhenstroth water system to East Valley water system.
- Completed construction of new batting cages at Stodick Park.
- Worked with all youth sports groups to train coaches on how to prepare athletic fields for games.
- Constructed new paver walkway between Waterloo Lane and tennis courts at Lampe Park.
- Worked with NDOW to secure federal funding for boating access improvements at Topaz Lake Recreation Area.
- Worked with Tahoe Douglas Fire Protection District on a major fuels reduction project at Zephyr Cove Park.
- Continued working with Nevada State Parks to implement site master plan for Dangberg Home Ranch.
- Installed new burglar and fire alarm system at Dangberg Home Ranch.
- Performed grounds maintenance duties at Dangberg Home Ranch.
- Performed snow removal at all County office sites.
- Chipped 3,000 Christmas trees.
- Continued maintenance on US Forest Service river takeout and Tillman Pit Area.
- Hosted variety of activities as outlined in “Park Events and Activities” section.
- Worked with Nevada Division of Agriculture to release parasitic weevils to aid with control of Canada Thistle and Dalmation Toadflax – Weed Control.
- Worked with Washoe Tribe to acquire grant funding for mapping and control of Yellow Star Thistle- Weed Control.
- Continued to help educate the public regarding noxious weeds by teaching Weed Warrior classes – Weed Control.

Objectives FY 09-10

- Construct fence at Dangberg Home Ranch, pending funding. **(SP 3)**
- Bid for construction of first phase of improvements at Johnson Lane Park. **(SP 3)**
- Work with water utilities to upgrade existing water services within Fairgrounds. **(SP 3,4)**
- Update and revise website.
- Update 5 year CIP. **(SP 4)**
- Return all messages within 24 hours.
- Repair or remove all graffiti or vandalism within 48 hours. **(SP 3)**
- Continue to provide excellent customer service.
- Work with various state agencies to map all new outbreaks of noxious weeds as they're discovered in the county – Weed Control. **(SP 3)**
- Work with Carson Water Subconservancy to take advantage of grant funding to get additional weed work done within the Carson River watershed and help train workers on weed control techniques that will be used throughout the Carson River watershed – Weed Control. **(SP 3)**
- Work with Nature Conservancy on major abatement effort on River Fork project – Weed Control.

Objectives vs. Results FY 08-09

- Objective # 1:** Work with Nevada State Parks to determine location, size and scope of parking area for visitor center and fencing at Dangberg Home Ranch.
Result: 100% complete.
- Objective # 2:** Gather base data and inventory assets, resources, and liabilities at Genoa Lane and south river properties.
Result: 100% complete. Worked with consultant to gather data and formulate conceptual master plans for all three sites.
- Objective # 3:** Update and revise website.
Result: 100% complete. Park descriptions and photos updated/Weed Control information, photos and important links added.
- Objective # 4:** Bid for construction of first phase of improvements at Johnson Lane Park.
Result: 50% complete. Plans and specifications completed. Bid process put on hold due to flood plain issues.
- Objective #5:** Expand and enhance 5 year CIP.
Result: 100% complete.
- Objective #6:** Apply for at least one state or national award.
Result: 0% complete. No funding was available to complete any capital projects that would be eligible for award criteria.

Objective #7: Clean up and remove unwanted improvements and debris from Genoa Lane and south river properties.

Result: *0% complete. No staff available to complete in-house, and no funding identified to contract out.*

Objective #8: Return all messages within 24 hours.

Result: *100% complete*

Objective #9: Repair or remove all graffiti or vandalism within 48 hours.

Result: *100% complete*

Park Events and Activities

KAHLE PARK

- Little League practice and games
- 4 Soccer, Baseball, and Cross Country Youth Camps
- March of Dimes Snowball softball Tournament
- AYSO and Club soccer practice and games
- 16 Family/Company parties or gatherings

STODICK PARK

- Carson Valley Girls Softball Association practice and games
- Whiffle Ball Tournament Elks Soccer Shoot
- ASA girl's softball tournament
- Pop Warner Football practice and games
- Adult Flag Football games

FAIRGROUNDS

- 4-H and FFA events 4-H Junior Livestock Show
- Silver State Gymkhana Events
- NRA Annual Fundraising Banquet
- Carson Valley Chukar Club Annual Banquet
- Dog obedience classes
- Junior Rodeo
- Douglas High School Rodeo
- Teen Battle of Bands Event
- Teen Dances
- Project Santa Claus
- Pinenut Cracker Bicycle Race
- Douglas County Sheriff's Mounted Posse events
- Father Daughter Sweetheart Dance
- Carson Valley 20/30 Club Truck Pulls

- Mother Son Mother's Day Dance
- 25 Family/club dances or parties
- Chamber Business Showcase
- Minden Ranch Rodeo
- Motocross/Supercross Race
- Calvary Chapel Harvest Festival
- Youth sports signups

RANCHOS ASPEN PARK

- Little League practice and games
- AYSO soccer practice and games
- Carson Valley Youth Spring Soccer practice and games
- End of school year picnics
- 9 Family/company parties or gatherings
- Adult Soccer practice and games
- District Hooligan/Renegade tournament

TOPAZ RANCH ESTATES PARK

- Topaz Sagehens meetings and events
- Cooperative Extension meetings
- VFW Post 3630 and Auxiliary meetings
- Senior Nutrition lunches
- Community Assessment meeting
- Southridge Church worship services and activities
- Family Support Council meetings
- AA and NA meetings
- 8 Family/club dances or parties
- Social Services caseworker interviews

ZEPHYR COVE PARK

- Contracted tennis play
- Men's, Women's, Co-ed Softball League
- 21 Family/Company parties or gatherings
- 14 Softball tournaments
- Whittell softball practices and games
- Men's Flag Football League
- Zephyr Cove Elementary School activities
- Disc Golf play
- Whittell High School soccer practice and games

JOHNSON LANE PARK

- 6 Family/company gatherings
- Carson Valley Girls Softball and Little League practices
- Excell Athletics youth football practices
- AYSO soccer practice and games
- Pinion Hills Elementary School Activities
- 5 Community breakfasts/bbq's

LAMPE PARK

- Little League practice and games
- Relay for Life cancer walk
- Men's Wood Bat baseball league
- Farmer's Market
- Dresslerville National Indian Softball Tournament
- Men's, Women's and Co-ed softball leagues
- Balloon Launches
- 8 Youth sport camps
- County Kickball Tournament and Games
- Kid's Fishing Derby
- Wacky Waddlers Duck Race
- 29 Family/company/church parties, gatherings or weddings
- Whittell High School baseball and softball practice and games
- Douglas County Senior Olympics events
- Babe Ruth baseball practice and games
- Minden/Douglas Elks Carnival
- Valley Cruisers, Porsche and Big Mama's Car Shows
- Men's Flag Football League
- AYSO practice and games
- End of school year picnics
- NSA Softball Tournament
- 20-30 Easter egg hunt
- Carson Valley Days activities
- 4-H Fall Festival
- Douglas High School Tennis practice and games
- Douglas High School JV Softball games

TOPAZ LAKE PARK

- 25 Family/company gatherings
- Camping/fishing/day use activities

SHOOTING RANGE

- Daily target shooting
- Concealed weapons/Hunter Safety classes
- Douglas County Sheriff's Training activities
- Other agency law enforcement training

REMOTE CONTROL COMPLEX

- Sierra Sagebrush Flyers events
- RC Airplane activities
- RC Car activities

RECREATION

Major Programs Offered

Recreation and Leisure Services

A wide variety of active and passive leisure activities are offered for tots, youth, teens, adults and seniors including special events, youth & adult sports leagues, trip programs, day camps, after school classes and preschools. Contract classes are also provided with topics available in drama, crafts, sports, exercise, dance, outdoor adventure and special interest programs.

Recreation Administration Operations

The Recreation Administrative Office produces a seasonal activities brochure, which lists the new and on-going programs available to the community. The Division is very customer oriented, as there is much public contact through the activity registration process and through activity participation. Operations also include facility reservations, accounts payable processing, security systems and local area network computer administration.

Recreation Facility Operations

Operations include Kahle Community Center, consisting of a full-size gym, weight room, indoor playground area and classrooms. There is a high level of public contact through drop-in users and pass holders utilizing the facility. The facility operation also includes concession sales, sport leagues, community meetings and a variety of contract classes.

Community Services

Community assistance is provided in a variety of ways. The Recreation Division is a co-sponsor of the annual Kid's Fishing Derby. The Division also generates sponsorships to fund the annual Family Concert in the Park Series at Minden Park, it provides the Farmer's Markets at Lampe Park each summer, and assists in the distribution of \$17,500 in transportation funds to the non-profit youth ski clubs. The Recreation Division applies for grant funds to assist with educational and At Risk Youth programs, works with the Social Services Division to financially assist families in need for childcare services and Division staff also participates in a number of community projects, task forces and partnerships.

Park and Recreation Facility Development and Capital Planning

Assist with creating new parks and recreation facilities, developing Parks Master Plan and identifying long-range plans for future recreation opportunities.

Staffing and Budget

The Recreation Division is managed by the Recreation Superintendent who reports to the Community Services/Parks & Recreation Director. Recreation Specialists, Recreation Leaders II, Recreation Leaders and Aides are part time employees reporting to Recreation Coordinators, who report to the Recreation Supervisors, who in turn report to the Recreation Superintendent.

There are currently 7 full-time, 53 part-time and 20 contract instructors and employees within the Division with the following job classifications: 1 Superintendent, 2 Recreation Supervisors, 0.9 Administrative Assistant, 1 Office Assistant Senior, 2.475 Recreation Coordinators, 4.1 Recreation Specialists, 12 Recreation Leaders II, 22 Recreation Leaders, 14 Recreation Assistants, and 20 Contract Instructors and Sport Officials.

The Recreation Division is funded through the Room Tax Funds, which includes revenue from a dedicated \$0.025 sales tax, and recreation fees. Recreation fees are user fees associated with reserving Kahle Community Center, drop-in use and pass purchases for Kahle Community Center and Gymnasium, registration fees for contract classes, trips, sports, preschool, day camp, after school and special event activities, grants, and donations.

Recreation					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 09 to 10	Adopted 09 to 10
Personnel Services	1,465,860	1,495,685	1,435,344	(60,341)	-4.0%
Services & Supplies	759,441	814,813	694,465	(120,348)	-14.8%
Capital Outlay	28,874	-	-	-	n/a
Capital Projects	24,682	-	-	-	n/a
Total	2,278,858	2,310,498	2,129,809	(180,689)	-7.8%
Expenditures by Division					
Recreation Operations	1,522,305	1,558,643	1,440,492	(118,151)	-7.6%
Kahle Community Center	756,552	751,855	689,317	(62,538)	-8.3%
Total	2,278,858	2,310,498	2,129,809	(180,689)	-7.8%
Funding by Source					
Room Tax	2,278,858	2,310,498	2,129,809	(180,689)	-7.8%
FTE	36.18	31.53	30.38	(1.15)	-3.6%

Major Accomplishments of FY 08-09

- Published ongoing articles and columns related to Adventure Camp, Youth programs, Teen activities, Sports programs and Community Special Events.
- Held five concerts as part of the Family Concert Series at Minden Park, which were entirely funded by donations.
- Beginning with the 2009 concert series, partnered with GE Energy to ensure the continuation of the Family Concert Series.
- Participated in the Carson Valley Arts Council, which focuses on expanding arts and cultural programs, and the need for a fixed seat performance hall to better serve community arts programs.
- Participated in Carson Valley Chamber of Commerce and Visitors Authority with representation on the Board of Directors and the Visitors Authority Board.
- In an effort to further the plans for a Community / Senior Center, participated in a review process and feasibility report involving various contacts, property owners and local government representatives.
- Continued to accommodate individuals with special needs by providing integrated programs.
- Continued with contracted services for sports officials and the Farmer's Market, and developed new contracts for the Zephyr Cove Tennis Complex operation and the Discovery Center Preschool.
- Continued with a contract with the Record Courier to produce the department's seasonal activity guide, improving the quality of the guide and utilizing an alternative mode of distribution.
- Partnered with 4-H in offering a Mother's Day Mother / Son Dance.
- Offered the Youth Flag Football program, generating over 200 participants.
- Offered the Youth & Teen Basketball program, generating over 275 participants.
- Offered the Youth & Teen Volleyball program, generating over 100 participants.
- Offered an Adult Summer Softball League which attracted 30 teams.
- Offered three seasons of an Adult Volleyball League which attracted 59 teams.
- Offered six teen dances, averaging over 260 in attendance for each.
- Offered the Annual Tot Egg Hunt at both Lampe Park and Kahle Park.
- Participated in the planning of the Annual Kid's Fishing Derby.
- Worked on plans for an expansion of Kahle Community Center, to create a virtual fitness area for youth, funded entirely by donations.
- Continue to maintain over 1,100 active Kahle Passes.
- Averaged over \$100,000 in revenue collection per month.
- Generated \$26,900 in Gift Catalog contributions.
- The Recreation Division provided over 53% cost recovery of its operations budget through revenue collection.
- Youth sport organizations and local businesses continue to donate towards park improvements and sponsorships of the concert series and youth sport programs.
- Continued to meet community daycare needs with Kids Club programs running at all county elementary schools and with Adventure Camp programs running at two sites during school breaks.

Objectives FY 09-10

- Continue with departmental fundraising efforts generating at least \$20,000 in Gift Catalog contributions for park facilities and recreation programs. Also update Gift Catalog tracking system and spreadsheet by June 2010. **(SP 1)**
- Conduct a review of online registration options through the current registration software provider and implement an online registration program by June 2010. **(SP 4)**
- Review plans for Kahle Community Center attic expansion, develop an RFP packet, select a contractor for the project and begin construction by June 2010.
- Analyze current infrastructure at Kahle Community Center for door count tracking and security cameras and recording. Replace necessary components and enhance these systems by December 2009.
- Remodel Administrative Offices, enhancing building entry point and customer counter service area by June 2010. **(SP 4)**
- Enhance communication with Douglas County School District representatives by meeting routinely with school site principals and meeting near the end of the school year with school district administration by May 2010.
- Review potential of adding a second file server for lake operations and finalize infrastructure for the relocation of the department file server hub back to the Recreation Administrative Office by June 2010.

Objectives vs. Results FY 08-09

- Objective # 1:** Continue with departmental fundraising efforts generating at least \$30,000 in Gift Catalog contributions for park facilities and recreation programs by June 2009.
- Result:** *90% complete. Just over \$26,900 was generated this year in Gift Catalog contributions. Youth sport organizations and local businesses continue to donate towards park improvements and sponsorships of the concert series and youth sport programs.*
- Objective # 2:** Review fee structures for programs and facility use and update the department's Programs and Facilities Manual by October 2008.
- Result:** *100% complete. Staff presented proposed revisions for the Programs and Facilities Manual to the Parks & Recreation Commission during the summer and fall monthly meetings. The Board of County Commissioners approved the revised document in November 2008.*
- Objective # 3:** Provide at least ten family-oriented community events with complete cost recovery through donations and fees by June 2009.
- Result:** *100% complete. The Family Concert Series at Minden Park included five events this year. The Division was also involved in offering the Annual Kids Fishing Derby, Farmers Markets, Tot Egg Hunts, the Pumpkin Run, the Halloween Carnival Celebration and the Valentine's Day Father/Daughter Sweetheart Dance. Combined net result for all programs were more than 100% cost recovered.*

Objective # 4: Review attendance for contract classes and evaluate efficiency for best use of space and provide recommendations for program reductions by December 2008.

Result: *100% complete. A review of all contract classes offered began with annual budget preparations in March 2008. The analysis continued through the summer months and final recommendations were made in time for the 2008 Fall Activity Guide. About 40% of the contract classes were eliminated in an effort to be more efficient with program space and success.*

Objective # 5: Remodel Administrative Offices, enhancing customer counter service area and rearranging staff and support equipment location by June 2009.

Result: *80% complete. Budget shortfalls kept this project from reaching 100% completion. Completed renovation work included the creation of a new equipment and storage hub as well as a dedicated office for the Community Services Administrative Assistant. Additional space is now available behind the customer service counter but moving the counter and creating more space inside the front door will need to wait until additional funds are available.*

Objective # 6: Review and renew agreements for contracted services including Zephyr Cove Tennis Complex operation and Discovery Center Preschool by April 2009.

Result: *100% complete. The Discovery Center Preschool contract for services was revised and implemented prior to the beginning of the 2009 school year. An RFP and recruitment process was conducted to find a new tennis professional to take over operations at the Zephyr Cove Tennis Complex. The contract was finalized in May 2009.*

Objective # 7: Invest in infrastructure with the relocation of the department file server hub by June 2009.

Result: *40% complete. The space for the file server hub has been identified, cleared for access and has been wired with data cables and for power. A new 40 ft service pole has been installed for the relocation of the wireless antenna. Budget shortfalls and staff reductions would not allow for further infrastructure expenses.*

SENIOR SERVICES

Mission Statement

To provide nutritious meals, support services, homemaker and transportation services to residents 60 years of age or older in Douglas County. To provide a safe, clean and attractive Senior Center in a customer-focused environment for all participants to utilize and enjoy.

Major Programs Offered

Daily Operations

- Meet the needs of seniors in the community by enhancing the living experience of the elderly and encouraging better health practices, so that seniors may continue to enjoy living in their own homes.
- Serve Douglas County by providing services to those citizens at risk in Medicaid, and all seniors who may benefit from senior programs.
- The Senior Center will provide the following services during FY 09-10:
 - Provide congregate meals at the Minden/Gardnerville Senior Center and Topaz Ranch Estates, provide homebound meals to (In-Town) Minden/Gardnerville, TRE, Indian Hills, Johnson Lane, Genoa, Foothills, Fish Springs, Ruhenstroth, Bodie Flats and Stateline areas.
 - Provide homemaker services to clients in Minden/Gardnerville, TRE, Indian Hills, Johnson Lane and Stateline.
 - Provide rides for congregate dining, personal appointments and medical and dental appointments to JAC connection to Carson City, Stateline and Minden/Gardnerville.
 - Work in conjunction with Douglas Area Rural Transit to provide public transportation to the Carson Valley.
 - Oversee the Companion program, PERS (Personal Emergency Response System), Nevada Legal Services and Resistance Exercise programs.

Recreation and Socialization

- A Day at the Movies. Our first excursion program targeting the homebound.
- Life Option classes included Trader Joe cooking class, writing, weaving, scrap booking, solar energy among others.
- Working with Western Nevada College to establish “Lifelong Learning” college for seniors.
- Cooperative relationship with new Kingsbury Express shuttle.
- Established knitting club that has over 20 members and has expanded from once a month to every Monday.
- Implement a Water Color class every two weeks.
- Triad Senior for the Day program.
- Work with Sertoma to provide monthly fundraising bingo event.
- Regular senior excursions for recreation and socialization.
- Provide Bingo three days a week to congregate diners and monthly for the community.
- Daily Card Playing.

- Wednesday Bridge Club.
- Bi-weekly ceramics classes offered.
- Monthly and holiday theme celebrations to include Easter Hat Parade, Halloween Costume Contest, and Volunteer Week Celebrations among others.
- Veterans Day “USO” Celebration.
- Summer barbeques in the park.
- Monthly Birthday days, including the annual 90+day, which enjoyed over 40 participants in attendance.
- Monthly Senior Center Wilderness Hikes.
- Continue “Show n’ Shine” Car Show fundraiser. This year we raised \$2,000 dollars more than 2008. Total raised \$9,500.
- Monthly Young at Heart potlucks.
- Young at Heart Super Bowl party.
- Douglas County Volunteer Recognition Dinner.
- Alzheimer’s Memory Walk.
- U-Pick-It Raffle.

Wellness

- Establish “Life Options” programs making active programs for seniors more available.
- Worked with Define Fitness and Gold’s Gym to lower prices for senior membership. Define Fitness secured over 30 senior memberships.
- Resistance exercise classes three times per week.
- Yoga classes.
- Blood pressure checks.
- Audiologist checks.
- Annual “Senior Health Fair”.
- Monthly nutrition trainings.
- Schedule speakers on areas of senior interests (i.e. Fire Safety, Fraud Awareness, Nutrition).
- Provide Connector Service to Pride and JAC in north Douglas County.
- AARP 55 Alive driving courses.
- Alzheimer’s Memory Walk.
- DAS Farmers Market Food Program.
- 27,000 congregate meals.
- 30,000 Meals on Wheels.
- 2,700 units of homemaker service.
- 12,000 medical transportation rides.

Education

- Catherine Cortez Masto, Attorney General Senior Fraud Presentation.
- Social Services Grant orientations.
- FEMA trainings for all staff.
- HIPPA Training for staff.
- Sanford Center seminar.
- SAMS training for staff.
- Elder protective seminar.
- Senior Center Directors Conference.
- Staff Blood Borne Pathogen and CPR training.
- Caregiver Training.
- DAS Grant Training.
- Elder Awareness Training.
- Congressman Heller's office presented senior listening session.
- Hosted Community Listening Assessment Sessions.
- Provided facility availability for SHIP to conduct one on one health care and drug prescription training.
- Income tax assistance.
- Elder Law Program assistance for seniors at the Senior Center.
- Senior Abuse Awareness Programs.
- Speakers on areas of senior interests (i.e. Fire Safety, Fraud Awareness, Nutrition).
- Provide meeting space for community organizations serving seniors and senior programs.
- Publish and distribute over 500 monthly newsletters providing information on scheduled events and monthly menus.
- Active in TRIAD, Community Partnership, American Association of Retired Persons (AARP) and Transportation Boards.
- Publish and print Douglas Area Rural Transportation (DART) ride guides in English and Spanish.
- Worked with AARP representatives to distribute Quality of Life Information.
- Monthly visits from the Family Support Council.
- Host Leadership Douglas County.
- Established speaker policy.

Fundraising

- Big Mama's Car Show had 152 cars and generated \$9,500.
- Secured Carson Valley Medical Center to sponsor DART buses for \$25,000.
- Project Santa Claus.
- Annual "Senior Health Fair".
- Young At Heart Craft Fair.
- U-Pick-It Raffles.

Staffing and Budget

The Senior Services Supervisor reports directly to the Community Services Director. The staff includes a Recreation Coordinator, Sr. Office Assistant, Transportation Coordinator, four (5) Van Drivers, Food Service Worker Supervisor, two (2) Food Service Worker's I, 36 hours and one (1) Food Service Worker I, 19 hours, (3) part-time Homemakers, and a portion of the cost of the Community Services Director, Administrative Assistant for Park and Recreation and Accountant. The FY 09-10 budget is \$1,177,201.

Senior Services					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 09 to 10	Adopted 09 to 10
Personnel Services	883,689	905,358	702,891	(202,467)	-22.4%
Services & Supplies	548,508	488,660	361,159	(127,501)	-26.1%
Capital Outlay	38,986	-	113,151	113,151	n/a
Capital Projects	-	48,450	-	(48,450)	n/a
Total	1,471,183	1,442,468	1,177,201	(265,267)	-18.4%
Funding by Source					
Senior Nutrition Fund	1,471,183	1,442,468	1,177,201	(265,267)	-18.4%
FTE	20.77	19.83	14.52	(5.31)	-26.8%

Major Accomplishments of FY 08-09

- Establish "Life Options" program. To better deal with our lack of available classroom space we partnered with the community to offer fitness and training options to seniors at a reduced rate.
- Worked with Define Fitness and Gold's Gym to lower prices for senior membership. Define Fitness secured over 30 senior memberships.
- Life Option classes included Trader Joe cooking class, writing, weaving, scrap booking, solar energy among others.
- Big Mama's Car Show had 134 cars and generated \$9,500. Our largest funds raised to date.
- Worked with Young at Heart to generate \$21,000 in fundraising.
- A Day at the Movies. It is our first excursion program targeting the homebound and has been very successful.
- Working with Western Nevada College to establish "Lifelong Learning" college for seniors.
- Cooperative relationship with new Kingsbury Express shuttle.
- Established knitting club that has over 20 members and has expanded from once a month to every Monday.
- Work with Sertoma to provide monthly fundraising bingo event.
- Sanford Center provided prescription drug compatibility and safety program.
- Social Services Grant orientations.
- HIPPA Training for staff.

- Sanford Center seminar.
- SAMS training for staff.
- Elder protective seminar.
- Senior Center Directors Conference.
- Blood Borne Pathogen and CPR training.
- Caregiver Training.
- DAS Grant Training.
- Elder Awareness Training.
- Networked with outside Senior Service organizations through Directors meetings and interview assistance.
- The Manager and all kitchen staff completed Serv-Safe training.
- Installed an alarm on the walk-in refrigerator.
- Hosted education seminars from the Sanford Center on Aging.
- Hosted Leadership Douglas County, and presently working cooperatively on a program to increase program opportunities for seniors.
- Participated in TRIAD, Community Partnership Boards.
- The Transportation program serves 2,500 monthly public transportation rides and 5,000 total.
- Maintained Medic Alert, Companion, Elder Law and Resistance Exercise programs.
- Yoga classes outgrew the facility, averaging 30+ students.
- Worked with Sanford Center on Aging to provide an Alzheimer's Caregiver and Senior Nutrition Seminars.
- Worked with the Community Partnership to installed shower bars and provide financial and maintenance assistance in a number of senior citizen homes.
- Passed all DAS and NDOT audits with 100% grades.
- Worked with Project Santa Claus.
- Worked with Junior Honors Society to provide volunteer opportunities.
- Provided over 350 court worker community service hours.
- Douglas County Volunteers logged down a total 9,727 hours for this year.
- Continued participation in the Memory Walk group for the support of Alzheimer's.
- Worked with CHIP, COPE, SHIP representatives to educate clients one on one, and distribute Medicare drug prescription and related services.
- Provided a connection service with the new Jump Around Carson public transportation program and expanded route to Costco to the north.
- Converted DART to a Dial-A-Ride service to transport the 5235 people each month in Douglas County.

Objectives FY 09-10

- Continue to expand the Personal Emergency Response System systems from 25 to 80 seniors. **(SP 2)**
- Establish and ongoing safety, driver, training program for DART Dial-A-Ride. **(SP 2)**
- Create a Senior Services policy and procedure manual.
- Create Senior Center volunteer policy and procedures manual.
- Pass all Division for Aging Service/Division of Transportation audits without discrepancies.
- Complete relocation of transportation services.
- Work with Community Partnership to address senior and teen suicide. **(SP 2,4)**
- Work with Western Nevada College to establish the senior “Lifelong Learning” program.
- Develop a 5 year strategic plan for Senior Services. **(SP 4)**
- Implement an emergency preparedness services project for seniors through federal stimulus funds. **(SP 2)**
- Increase volunteer programs and services to reduce costs and increase service. **(SP 1)**

Objectives vs. Results FY 08-09

- Objective #1:** Converted DART to a Dial-A-Ride Service
Result: *100% complete. Due to the impact of budget reductions DART was reduced from 9 drivers to 4. DART was converted to a curb to curb transportation service that would meet the needs of seniors, ADA riders, and public riders.*
- Objective #2:** Implemented a change from Medic Alert to Personal Emergency Response System (PERS).
Result: *75% complete. The Division of Aging Services worked closely with Senior Services to meet the needs of seniors on the waiting list for the current Medic-Alert system. The PERS system now allows each senior to own and create a living network of support to reduce the amount of non-emergency calls to 911. The PERS system will allow senior services to help 80 seniors an increase from the current 25.*
- Objective #3:** Created a sponsorship with Carson Valley Medical Center
Result: *100% Complete. The Carson Valley Medical Center and TRLAD provided for a dialogue where DART Dial-A-Ride could be supported as a sponsorship for 1 year. The new logos on DART buses provide seniors clear direction how DART a public, and senior transportation can be supported by our community hospital. This new sponsorship between DART and Carson Valley Medical Center is \$25,000 for one year.*
- Objective #4:** Big Mamma Car Show and Shine
Result: *100% complete. In 2008 with 152 cars the biggest event thus far, senior services staff set an aggressive goal to raise \$10,000 during a very difficult economic climate. A collaboration of the Lyons Club, 23-30 club, Young at Heart and Senior Services Staff provided for an increase for funds raised to \$9,500 with only 134 cars registered.*

- Objective #5:** Re-Painted the Senior Center
Result: *100% complete. Through donations from the Park Cattle Company Douglas County Senior Center was repainted and upgraded. Young and Heart and Senior Services staff prepped the building and painting was completed in a quick fashion.*
- Objective #6:** Created a Conference room and Computer lab (ADA ramp added for senior access)
Result: *100% complete. After DART transportation had relocated a space was identified for seniors to use as a computer lab and a conference room. These two usable spaces allow Nevada Legal Services and Medicare to help seniors in a confidential way. Taxes, wills are many of the services for seniors. The conference room also allows for staff to have a place to meet and receive training.*
- Objective #7:** Pass all Division for Aging Service/Division of Transportation audits without discrepancies.
Result: *100% complete. Within the last year we have successfully completed three separate Division For Aging Service audits and our annual NDOT audit without concern.*
- Objective # 8** DART Dial-A-Ride Training Program
Result: *75% Completed. The transportation coordinator and Transportation Manager have started taking courses that will allow them to train staff on FTA required courses. This will provide for increased training and minimize funds for additional trainings. A training calendar is still needed to be completed.*
- Objective # 9** Work with Young At Heart Senior Citizens' Club to generate at least \$15,000 in fundraising and contributions for Senior Services operations.
Result: *100% complete. We were able to generate \$15,000 through bingo, gift shop sales, raffles, special events and membership dues.*
- Objective #10:** Develop a more effective food inventory control system for Food Service
Result: *90% complete. The Manager of Senior Services, the Food Service Supervisor will work together to identify proper inventory logging, tracking, and audit procedures to maintain current inventory list. This will allow a better food rotation and lower over all food service expenses.*

SOCIAL SERVICES

Mission Statement

Providing support, education, and personal case planning for low-income families and individuals, to promote and encourage self-sufficiency.

Major Programs Offered

Nevada Revised Statutes states that it is the legal responsibility of Douglas County to provide general assistance and medical care for indigents who are residents of Douglas County. Social Services is a community action agency dedicated to providing those services, with case management and referrals to other community service agencies and mainstream resources. Programs administered by the Division to provide this care are as follows:

General Assistance

In accordance with NRS 428, financial assistance in the form of vendor payments is furnished to those eligible applicants who fall into the following groups:

- Temporarily or permanently disabled.
- Temporarily unemployed families with children.
- Applicants pending benefits from Social Security programs, Aid to Dependent Families or other Federal/State programs.
- Temporarily unemployed single persons and childless couples.
- Assistance to employable clients is normally limited to no more than one time in a 12-month period.

Medical Assistance

NRS 428 requires that counties provide medical care to indigents. Eligibility is determined by the Division for applicants of the following:

- Inpatient care at medical facilities.
- Outpatient and emergency care at local medical facilities.
- Adult group care and long-term care facilities.
- Prescription assistance.
- Medical care for eligible inmates of the Douglas County Jail.
- Case Workers assist applicants with referrals to other programs for which they may be eligible.

Sexual Assault Fund

NRS 217.300 requires counties in whose jurisdiction a sexual assault occurs, to pay for initial medical care and counseling for the victim up to a maximum of \$1,000. Eligibility is determined only by geographical location of the assault and verification of a police report being filed.

Burials

NRS 428.090 requires the County to provide decent burials or cremation to indigents. The Division investigates to determine other prior resources and/or eligibility for county burial or cremation.

Additional Programs

Carson Valley Community Food Closet

The Division has been actively involved with the Food Closet since its inception. Social Services is the main source of screening and referrals for all clients using the Food Closet.

SAFE

The SAFE electric assistance program is sponsored and funded by Sierra Pacific Power Company. Social Services determines eligibility for this program for Douglas County residents.

SHARE

The Share gas assistance program is a partnership between the Division and The Salvation Army, sponsored and funded by Southwest Gas. Social Services determines eligibility for this program for Douglas County residents.

Support Services

The Division provides assistance with multiple referrals, application assistance and screening for other available services including the following: Nevada State Welfare programs, Energy Assistance Program, Nevada Rural Housing, local Thrift Stores, the Community Emergency Fund, USDA Senior Nutrition program and the Needy Meds program.

Transitional Housing Program-Long Term

Through a grant from HUD's Continuum of Care, the program provides rental and utility assistance under the close supervision of a caseworker. Target population includes all criteria put forth by HUD including being defined as homeless, residency in Douglas County, household income not to exceed 30% of the median for the County, and an ability and willingness to set and achieve goals while receiving support and assistance in doing so. Primary goals of the program are to increase household income toward (re)gaining family stability and independence as well as learning and using life skills that will support the family in their own home and in the community. All clients are required to complete a budget training course with Consumer Credit Affiliates and attend to all goals identified there from. Clients are required to maintain full-time equivalent employment and related child care needs. Inspections of the home as well as routine checks on employment status are the core of the program. Clients also agree to submit to initial and random urine drug screens and to seek evaluation and recommended treatment if any said test reveals drug use.

Brief Housing Assistance

Through grants from the United Way, Western Nevada Home Consortium, and State of Nevada Housing Division Emergency Shelter Grant, the program provides for 30 days of lodging for those families or individuals who are awaiting entry into a lease agreement or pending increase to a living wage. Target population is screened on the same eligibility criteria as the long term housing program except for the estimated length of stay or need for assistance. This program focuses on those individuals or families requiring less intensive supervision than the long term housing clients and rental assistance for less than 30 days. The program provides a single room in a local boarding establishment, The Adaven Hotel or other motels as appropriate. Random inspections and follow up on the status of the pending lease and/or job are components of the function of caseworker.

Staffing and Budget

The Supervisor of Social Services reports directly to the Community Services Director. The staff includes two Eligibility Specialists, a Caseworker, a Secretary, and a Senior Office Assistant. The Division is funded by three funds with dedicated Ad Valorem taxes: State Medical Assistance to Indigents Fund, State Motor Vehicle Accident Indigent Fund, and the Social Services Fund. The budget for the Community Health Division (discussed in the next section) is combined with the Social Services budget below as both divisions utilize the Social Services fund. The FY 09-10 budget for both divisions is \$3,531,651.

Social Services					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 09 to 10	Adopted 09 to 10
Personnel Services	437,984	476,169	501,430	25,261	5.3%
Services & Supplies	2,212,925	3,009,169	3,030,221	21,052	0.7%
Capital Projects	4,008	2,089	-	(2,089)	n/a
Total	2,654,917	3,487,427	3,531,651	44,224	1.3%
Funding by Source					
St. MV Accident Indigent	375,229	329,247	407,557	78,310	23.8%
Medical Assistance Indigent	1,295,786	1,877,416	1,835,663	(41,753)	-2.2%
Social Services	983,902	1,280,764	1,288,431	7,667	0.6%
Total	2,654,917	3,487,427	3,531,651	44,224	1.3%
FTE	6.98	6.98	7.00	0.02	0.3%

Major Accomplishments of FY 08-09

- Wrote a grant for a Housing and Urban Development (HUD) grant, received a renewal award of \$60,000 for the coming year to fund transitional housing programs for Douglas County homeless residents.
- Met all mandated and statutory requirements of federal, state and local policy to care for the health and welfare of the indigent residents in the community, Provided temporary and emergency assistance to clients in need, including direct assistance, counseling, appropriate referrals and case monitoring.
- Attended Special Session in 12/08 at the Legislature to represent Douglas County interest and concerns regarding budget cuts.
- Attended 2009 Legislative Session, tracked and responded to all Social Services related bills.
- Continued to attend and participate in the County Social Services Administrators (CSSA) (formerly the Nevada County Welfare Directors Association) meetings to obtain information and network with other Nevada counties.

- Continued as the lead agency for the Douglas County Rx Program for all residents and continued a program to access free/low cost prescriptions for clients via Needy Meds.com.
- Increased overall security for staff through remodeling and revising office procedures.
- Met with the Senior Services Supervisor on a bi-monthly basis to participate in the needs and development of programs for the senior population.
- Continued a program to monitor the performance of all group care and convalescent care of patients.
- Performed within and passed all grant and audit requirements for Housing and Urban Development (HUD), Nevada State Housing Division, Western Nevada Home Consortium, Emergency Shelter, United Way and Community Services Block Grant.
- Continued work on the new Policies and Procedures manual in accordance with the new Guidelines and Standards.
- Continued to train staff with the Sheriff's Office Jail Division to continue to develop a program to identify and pay medical bills for indigent inmates.
- Continued to participate on the Board of Directors and assist in the operation of the "Carson Valley Children's Center/Austin's House".
- Continued to be an active participant in the Western Nevada Home Consortium and secured a grant for \$15,000.
- Secured a \$14,400 United Way grant for the temporary housing program, which also helps to match HUD grant funds.
- Partnered with the Douglas County Library and assisted with a "Children's Summer Reading Program" for Topaz Ranch Estates families.
- Expanded and engaged in staff in-service training with 12 outside agencies.
- Continued to partner with Consumer Credit Counseling as a "satellite center" for clients in need.
- Continued to actively participate on a committee of Nevada County Welfare Directors to assist and train other rural counties on how to write and adopt new Guidelines and Standards.
- Wrote a grant for a Community Services Block Grant, received a total of \$67,594 to fund the transitional housing programs and the Resource Center for Douglas County, which also helped to match HUD funds.
- Continued to partner with the State of Nevada, Energy Assistance Program as an intake site for EAP applications.
- Continued collaboration with the Carson City Salvation Army and became the provider for the Southwest Gas Assistance program (SHARE).
- Wrote and received an Emergency Shelter grant for \$25,274 for Douglas County citizens, which also helps to match HUD funds; revised program guidelines and policies.
- Members of the Social Services office spent many hours on various committees, including Management Team, Benefits, Safety & Risk Management, Insurance and Website Design.
- Completed distribution of a \$70,000 grant under Assembly Bill 126, used to provide alternatives for persons who are homeless, including encouraging regional cooperation for alternatives to homelessness, and providing transitional housing and supportive services to persons who are homeless.
- Partnering with the Sr. Center and the Parks Division, created a Social Services outreach program to Topaz Ranch Estates residents.

- Addressed and responded to unprecedented increases (up to 40%) in requests for assistance.
- Applied for Employment Development/Job Training grant in the amount of \$116,935.
- Played a key role in creating the *Guide for State and County Policymakers* to provide an informational and educational tool for legislators and County officials regarding County Social Services.
- Applied for a CSBG grant, including “bonus” dollars which will create a Family Mentoring Program, in the amount of \$116,457.

Objectives FY 09-10

- Continue to serve as an officer of, attend and participate in the County Social Services Administrators (CSSA) (formerly the Nevada County Welfare Directors Association) meetings to acquire information on available grant funding, human services trends, available programs and network with other Nevada Counties.
- Continue to act as a lead with the State of Nevada in the delivery of information and applications for the State Prescription Drug Program.
- Continue to meet with the Senior Services Supervisor on a bi-monthly basis to participate in the needs and development of programs for the senior population.
- Monitor the care of all Douglas County indigent patients in group care and convalescent care.
- Provide temporary and emergency assistance to all clients in need, in accordance with NRS and Douglas County Policy, including direct assistance, counseling, appropriate referrals and case monitoring.
- Perform within and pass all grant and audit requirements for the Housing Division, Western Nevada Home Coalition, Community Services Block Grant, AB126, United Way and Emergency Services Grant.
- Update and submit to the Board of County Commissioners, revised Social Services Guidelines and Standards.
- Continue to work with the Sheriff’s Office Jail Division, to identify and pay medical bills for indigent inmates in the most cost effective means possible.
- Provide alternatives for persons who are homeless including encouraging regional cooperation regarding alternatives for homelessness, and provide transitional housing and supportive services to persons who are homeless.
- Attend 2009 Legislative Interim Session; represent Douglas County on all social service issues, keeping management and commissions informed on issues that may be of significant impact.
- Develop a Family Mentoring Program using CSBG funds to provide a mentoring program for low-income residents.
- Develop an Employment Training and Job Development program to benefit low-income residents.
- Secure office and training space and resources for two new case managers.

Objectives vs. Results FY 08-09

Objective # 1:	Serve as an officer of, attend and participate in the County Social Services Administrators (CSSA) (formerly the Nevada County Welfare Directors Association) meetings to acquire information on available grant funding, human services trends, available programs and network with other Nevada Counties.
<i>Result:</i>	<i>100% complete.</i>
Objective # 2:	Participate with the State of Nevada in the delivery of information and applications for the Energy Assistance Program, Senior Prescription Drug Program and all State Welfare Programs.
<i>Result:</i>	<i>100% complete.</i>
Objective # 3:	Meet with the Senior Services Supervisor on a monthly basis to participate in the needs and development of programs for the senior population.
<i>Result:</i>	<i>100% complete.</i>
Objective # 4:	Monitor the care of all Douglas County indigent patients in group care and convalescent care.
<i>Result:</i>	<i>100% complete.</i>
Objective # 5:	Provide temporary and emergency assistance to clients in need, in accordance with NRS and Douglas County Policy, including direct assistance counseling, appropriate referrals and case monitoring.
<i>Result:</i>	<i>100% complete.</i>
Objective # 6:	Perform within and pass all grant and audit requirements for the Housing Division Western Nevada Home Coalition, Community Services Block Grant, AB 126, United Way and the Emergency Services Grant.
<i>Result:</i>	<i>100% complete.</i>
Objective # 7:	Update appropriate policies and procedures manual in accordance with the new guidelines and standards.
<i>Result:</i>	<i>75% complete.</i>
Objective # 8:	Continue to work on statewide solution for long-term care funding.
<i>Result:</i>	<i>80% complete.</i>
Objective # 9:	Update and continue to assist in training staff and work with the Douglas County Sheriff's Office jail to create an indigent program and guidelines.
<i>Result:</i>	<i>100% complete.</i>

- Objective #10:** Continue to participate on a committee of Nevada Welfare Directors to assist and train other rural counties to adopt new Guidelines and Standards
Result: 100% complete.
- Objective #11:** Provide alternatives for persons who are homeless including encouraging regional cooperation regarding alternatives for homelessness, and provide transitional housing and supportive services to persons who are homeless.
Result: 80% complete.
- Objective #12:** Collaborate with other Social Service agencies in Douglas County to create a constructive community needs assessment tool.
Result: 50% complete.
- Objective #13:** Finalize the *CSSA Guide for State and County Policymakers* to provide an informational and educational tool for legislators and county commissioners regarding County Social Services.
Result: 100% complete.
- Objective #14:** Attend 2009 Legislative Session, track and respond to bills and represent Douglas County on all social service issues, keeping management and commissions informed on issues that may be of significant impact.
Result: 100% complete.
- Objective #15:** Safeguard County resources through improved referral patterns to appropriate governmental and private programs to move clients from County based assistance.
Result: 75% complete.
- Objective #16:** Complete negotiations with Carson City to lease space for the Women, Infants & Children (WIC) Program.
Result: 100% complete.

ANIMAL CARE AND SERVICES

Mission Statement

To protect the safety, health and welfare of Douglas County's citizens and visitors through rabies control and enforcement programs. To educate the public about rabies prevention and responsible pet ownership. To provide innovative, caring customer service for our expanding community through education and enforcement, promoting humane ethics and facilitating successful adoptions of stray or unwanted animals.

Major Programs Offered

Licensing Program

This is an ongoing program to remind and encourage community members to license their animals for the purpose of rabies control through personal contacts with dog owners and reminder cards sent 30 days before expiration. A discounted license fee for early renewal is offered as an additional incentive for owners to keep their dogs' licenses current. Licenses can be purchased for one, two, or three years. Currently over five thousand dogs are licensed in Douglas County.

Rabies Program

Animal Care and Services investigates all reports of animal bites to humans by "rabies susceptible species". Animal and Care and Services is responsible for ensuring that the animals are quarantined or tested in an approved manner and that bite victims are notified about the animals' condition and the status of the rabies vaccinations. The division is also required to maintain rabies vaccination information of all licensed dogs.

Adoption Programs

For a nominal fee the public may adopt animals. Adoption fees go towards spaying or neutering, rabies vaccinations and licensing. Spay/Neuter is required and helps to reduce over population of unwanted pets. Rabies vaccinations are also required to meet established rabies control laws and protect pets from exposure to the disease through contact with other rabies susceptible species. Additionally, local veterinarians offer a free exam and a free Distemper/Parvo-virus vaccination upon adoption of all animals.

Volunteers

The Animal Shelter has over seventy active volunteers and is partnered with the Douglas Animal Welfare Group (DAWG). Each day volunteers walk dogs and spend time socializing, training, grooming etc. the Shelter's dogs and cats. DAWG and its members host adoption events and fundraisers as well as an annual "DAWG Day" event at the Douglas County Fairgrounds that promotes education about animal issues in the county, caring for pets and reducing the number of unwanted pets.

Pet of the Week

The Record-Courier newspaper donates space each week for "Pet of the Week" pictures. This free advertisement aids in our successful adoption program.

Staffing and Budget

The Division has 1 Animal Services and Care Supervisor, who reports directly to the Director of Community Services, 1 Animal Services Officer and 1 Animal Care Assistants for a total of 3.08 FTE. The Division is funded through the General Fund. Revenues are collected through fees, fines, and donations. The FY 09-10 budget is \$231,806.

Animal Care Services					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
	Actual	Adopted	Adopted	Adopted	Adopted
Expenditures by Category				09 to 10	09 to 10
Personnel Services	n/a	n/a	208,206	-	n/a
Services & Supplies	n/a	n/a	23,600	-	n/a
Total	n/a	n/a	231,806	-	n/a
Funding by Source					
General Fund	n/a	n/a	231,806	-	n/a
FTE	n/a	n/a	3.08	-	n/a

Major Accomplishments of FY 08-09

- Hosted low cost vaccination and micro chip clinic at the Shelter. Over one hundred pets were vaccinated and/or micro chipped.
- In partnership with DAWG twenty successful adoption events were held at the Shelter, the Fairgrounds and at PetCo.
- No adoptable animals were euthanized in FY 08-09.
- Completed the compiling of statistics and all paperwork necessary to receive the \$10,000 grant money from Maddie's Fund to be used for spay and neuter of shelter animals.
- New HVAC system installed in kennel area to enhance environment of shelter dogs.
- Completed renovation of the kennels to include new enclosures allowing better flow of air and lighting.
- Continue to work with volunteer group, DAWG, to provide excellent care and opportunities to enhance the quality of life for animals housed at the shelter.

Objectives FY 09-10

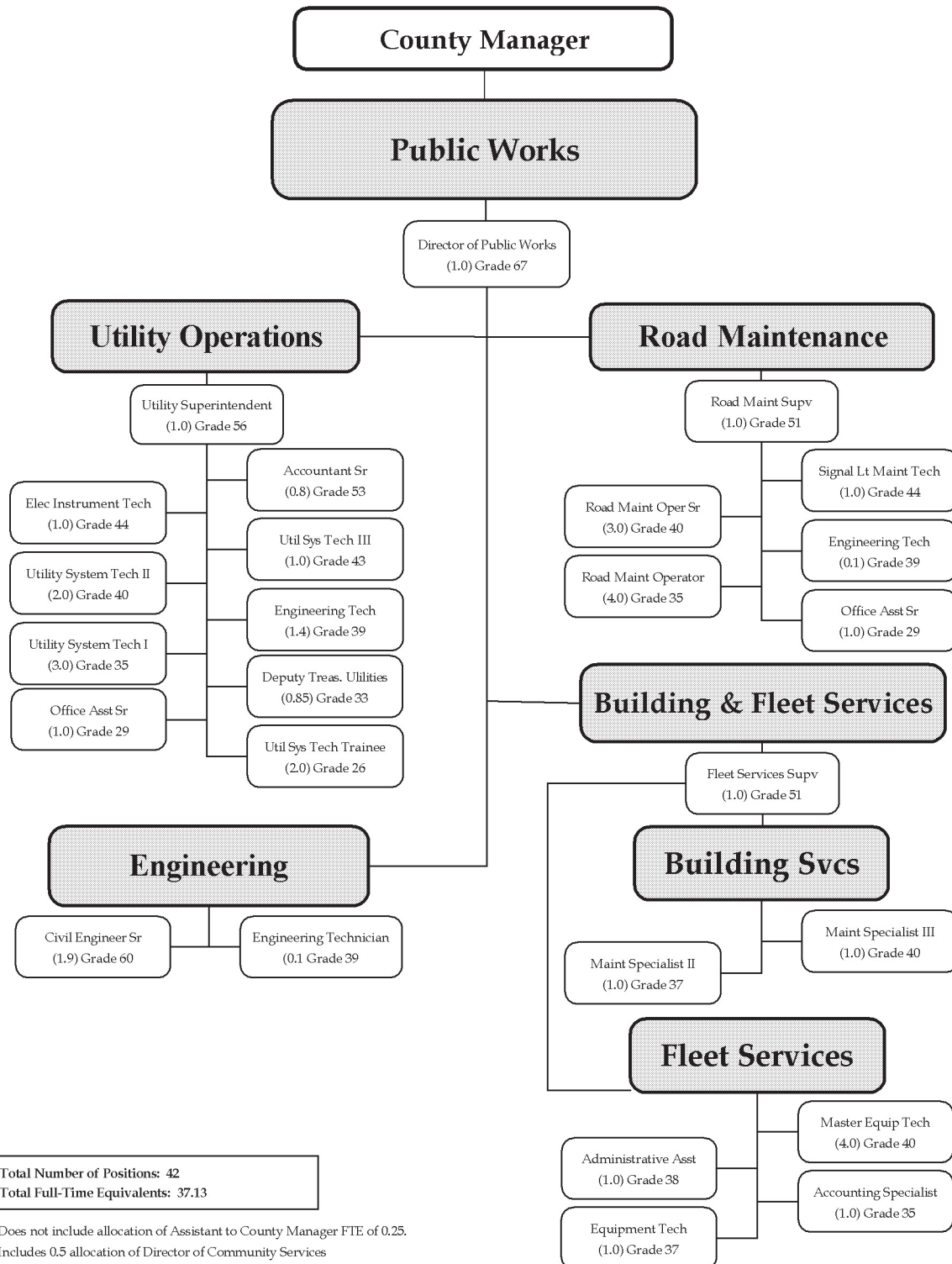
- Implement the new spay and neuter program using \$10,000 grant money from Maddie's Fund. **(SD 3)**
- Provide updated training for sub-station volunteers regarding the issuing of dog licenses. **(SD 2)**
- Provide Animal Services Officer training for new officer through the National Animal Control Association. **(SD 5)**

Objectives vs. Results FY 08-09

Objective #1:	Renovation of the Shelter's dog kennels to improve air and light circulation and living conditions for the dogs. This project was researched by Animals Care and Services and DAWG during FY 06-07 and is set to begin with demolition of the existing kennels in Mid-July 2007.
Result:	<i>100% complete. Renovation for all kennels including new lighting was completed by February 08.</i>
Objective #2:	Restructure the process for spaying and neutering of Shelter animals including establishment of a fixed fee for spaying and neutering to make the adoption process simpler and more attractive for potential adopters.
Result:	<i>Not completed. Met with local veterinarians and they could not agree on a uniform price for sterilization of shelter animals.</i>
Objective #3:	Expand Staff/Volunteer Partnership including support for DAWG's monthly PetCo adoption events and other activities.
Result:	<i>100% complete. Met weekly with DAWG president in order to coordinate efforts to benefit the animal shelter and increase adoptions.</i>
Objective #4:	Host adoption and micro-chip events to prevent euthanization of adoptable animals and aide in reuniting pet owners with lost pets.
Result:	<i>100% complete. Twenty successful events held at PetCo, the Shelter and the Fairgrounds. Seventy five animals adopted and forty six pets micro-chipped.</i>
Objective #5:	Add additional vaccination clinics to increase the opportunity for low cost vaccinations to pet owners.
Result:	<i>Not completed. Due to the increase in community offered clinics through PetCo and local veterinarians the demand for a low cost vaccination clinic has decreased.</i>
Objective #6:	Continue giving informational and educational presentations regarding pet care, being safe around animals and being a responsible pet owner to school, scouting, leadership and other community groups at local schools, libraries, parks and the shelters.
Result:	<i>Partially completed. Due to staff shortages, our officers are unable to go to local schools to provide educational presentations, however many schools and local groups such as Girl Scouts came to the shelter and were given tours and hand outs regarding responsible pet ownership.</i>

Public Works

Organizational Chart



PUBLIC WORKS

Mission Statement

To enhance the quality of life in Douglas County by providing the highest quality and professional service to the citizens and employees of Douglas County in the areas of Building/Fleet Services, Engineering, Utilities and Road Maintenance.

Major Programs Offered

Public Works consists of the following divisions: Administration, Engineering, Building/Fleet Services, Utilities and Road Maintenance. This Department was created in February 2008 as a result of a reorganization of Community Development and other miscellaneous departments. The Department contributes to the health, well-being, and convenience of citizens, visitors, business, and industry by operating and maintaining public roads, water, wastewater and drainage facilities for long-term service. The Department also provides efficient and high quality maintenance in the areas of fleet services and County buildings.

The major administrative and engineering support services for the department include:

- Budget Preparation and Monitoring
- Personnel Management
- Fund and Project Accounting
- Contract and Grant Administration
- Strategic Planning and Monitoring
- Capital Project Management

Staffing and Budget

The Department is led by the Public Works Director who reports to the Assistant County Manager. Administrative staff provides technical, accounting and clerical support for the various divisions. Engineering staff provide design, public facilities planning, contract administration and construction management services for Public Works capital projects. Staff salaries and benefits are distributed throughout the various divisions. A portion of the Public Works Director salary is allocated to Community Development. A portion of the Assistant to the County Manager salary is included in the total FTE. The Department has 37.13 FTE's authorized for FY 09-10. The FY 09-10 total operating budget is \$12,444,727 for all divisions.

Public Works					
Expenditures by Category	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg Adopted 09 to 10	% Chg Adopted 09 to 10
Personnel Services	n/a	3,092,004	3,111,668	19,664	0.6%
Services & Supplies	n/a	3,306,677	3,893,456	586,779	17.7%
Capital Outlay	n/a	296,020	159,934	(136,086)	-46.0%
Capital Projects	n/a	923,890	5,279,669	4,355,779	471.5%
Total	n/a	7,618,591	12,444,727	4,826,136	63.3%
Expenditures by Division					
Motor Pool	n/a	1,395,457	1,367,397	(28,060)	-2.0%
Building and Fleet Services	n/a	955,710	942,548	(13,162)	-1.4%
Road Maintenance	n/a	2,311,459	2,081,925	(229,534)	-9.9%
Engineering	n/a	84,064	1,956,787	1,872,723	2227.7%
Utilities	n/a	2,871,901	6,096,070	3,224,169	112.3%
Total	n/a	7,618,591	12,444,727	4,826,136	63.3%
Funding by Source					
General Fund	n/a	1,039,774	973,363	(66,411)	-6.4%
Solid Waste	n/a	n/a	1,925,972		
Motor/Pool Vehicle Maint.	n/a	1,395,457	1,367,397	(28,060)	-2.0%
Road Maintenance	n/a	2,311,459	2,081,925	(229,534)	-9.9%
Do. Co. Water District	n/a	-	118,013	118,013	n/a
Do. Co. Water Utility	n/a	-	91,361	91,361	n/a
Water Districts	n/a	-	4,915,145	4,915,145	n/a
Sewer Utility	n/a	-	971,551	971,551	n/a
Total	n/a	4,746,690	12,444,727	7,698,037	162.2%
FTE	n/a	38.91	37.13	(1.79)	-4.6%

FLEET SERVICES / MOTOR POOL

Mission Statement

To establish efficient and effective fleet services by providing county departments with safe and reliable transportation and related support. We are committed to providing high quality repairs and maintenance program in a manner that minimizes equipment down-time and the interruption of County services.

Major Programs Offered

Fleet Services provides maintenance and repair for County-owned and other Government agency owned vehicles and equipment. Motor Pool provides different types of vehicles to various County departments on a permanently assigned or short term basis. These two divisions of the Public Works Department operate as an internal service fund and charge user departments for services rendered and parts and supplies used. Fleet Services manages the Motor Pool Replacement Fund by maintaining a fleet of Motor Pool vehicles that are purchased, maintained and replaced in order to maximize County assets.

Staffing and Budget

The Division has 6.92 FTE authorized for FY 09-10. Fleet Services/Motor Pool funds 70% of a Supervisor, 60% of an Administrative Assistant, 60% of an Accounting Specialist, 3 full-time Master Equipment Technicians and 2 Equipment Technicians. Fleet Services also prepares specifications for the purchase of new vehicles and equipment, obtaining titles and licensing, fuel and parts billing. Fleet Services provides preventative maintenance services, major repairs, equipment modifications and installation and new vehicle prep work for all County vehicles and equipment. Total budget for FY 09-10 \$1,367,397.

Motor Pool/Veh Maint

	2007-08	2008-09	2009-10	\$ Chg	% Chg
	Actual	Adopted	Adopted	Adopted	Adopted
Expenditures by Category				09 to 10	09 to 10
Personnel Services	n/a	483,411	534,344	50,933	10.5%
Services & Supplies	n/a	616,026	673,119	57,093	9.3%
Capital Outlay	n/a	296,020	159,934	(136,086)	-46.0%
Total	n/a	1,395,457	1,367,397	(28,060)	-2.0%
Funding by Source					
Motor Pool/Vehicle Maint.	n/a	1,395,457	1,367,397	(28,060)	-2.0%
FTE	n/a	6.30	6.92	0.62	9.8%

Objectives FY 09-10

- Reorganization of the Motor Pool Fleet to reduce vehicle operating costs and to provide better vehicle coverage to departments that utilize Motor Pool vehicles. **(SP 1)**
- Increase Technician productivity by implementing a more efficient vehicle service scheduling program and continued Technician training. **(SP 4)**
- Training of County employees on vehicle maintenance issues, driving techniques to maximize fuel economy, pre-trip inspections and proper procedures for vehicle related issues.
- Reassignment of Motor Pool vehicles to departments to increase vehicle efficiency by replacement of aging County Fleet vehicles.

Major Accomplishments of FY 08-09

- Successful recruitment of a General Motors World Class Certified Technician to help increase Fleet efficiency and productivity.
- Implemented a Technician training program through AC Delco to provide General Motors factory level training at no cost to the County.
- Renegotiation of the County wide fuel contract that reduced cost per gallon, upgraded Lake Tahoe Judicial bldg fuel monitoring equipment and increased vendor accountability on fuel delivery levels and storage.
- Negotiated with scrap metal recycler and oil recycler to purchase County scrap metals and excess waste oils, cutting out costs for disposal.
- Renegotiate pricing structure with parts suppliers to reduce overall operating costs County wide and change to local vendors for majority of parts and supplies used.

Objectives vs. Results FY 08-09

Objective #1:	To implement a plan to reduce fuel consumption in all County vehicles
Result:	<i>The purchase of new fuel efficient vehicles and the reassignment of vehicles resulted in the deletion of several "gas guzzlers", which increased the overall fuel efficiency in the county fleet. The future plan is to replace the oldest, least fuel efficient vehicles County wide with newer vehicles through reassignment or replacement.</i>
Objective #2:	To increase Technician efficiency with increased training and technical support.
Result:	<i>We have implemented several training portals which the Technicians have access to for support and Factory Level training through AC Delco, NAPA, Bendix Brakes and Raybestos Brakes. We have provided classroom training in house, and included other departments as well as local Town and GID employees to help increase Technician education levels Countywide.</i>
Objective #3:	To develop a plan to cut maintenance expenses while still maintaining the highest level of quality.
Result:	<i>We have studied the impact of extended oil drain intervals and have determined that by increasing the service interval mileage by 1,000 miles per vehicle, we can cut maintenance expenses by \$28,000 on average annually. This extension has no impact on the level of quality or service of scheduled maintenance on County vehicles.</i>

BUILDING SERVICES

We are committed to provide the highest quality of technical service and support with respect to safety and cost effectiveness in maintenance, repairs, and construction of County buildings while complying with Federal, State and local laws

Major Programs Offered

The Building Services Division manages twenty-one County Buildings consisting of approximately 300,000 plus square feet. The Division is responsible for all aspects of building maintenance, including electrical, heating, ventilation & air conditioning (HVAC), plumbing, security, carpentry, and routine maintenance activities. A large portion of staff time is spent at the County's two jails due to security and safety concerns, and that the Jails are a 24-hour a day, 7 day a week operation.

Routine Maintenance

Building Services performs daily, routine maintenance for all the departments of County government. This is accomplished through a work order system. Repair jobs and services calls can be scheduled and are completed on a scheduled priority basis.

Emergency Maintenance

Maintenance that is needed immediately is accomplished through a paging system setup through the 911 dispatch services who will dispatch maintenance staff to handle the emergency.

Preventive Maintenance

Although the Division has limited resources, a considerable amount of time is spent in activities specifically designed to prolong the useful life of buildings and equipment through proactive management.

Contractual Maintenance

The Division manages the contracts for building services provided by outside contractors, including elevator inspections and service, janitorial service, septic service, fire extinguisher /halon/fire sprinkler, and various other services.

Capital Improvement Program

Projects are presented to the Board of County Commissioners for approval and inclusion in the County's Five-Year Capital Improvement Program. Each year, Facility Operations undertakes \$300,000 to \$5,000,000 in projects to maintain and improve County facilities. These projects are bid and contracted out. Numerous projects and pieces of equipment under \$25,000 are also purchased and managed by the Division.

Staffing and Budget

The Building Services Division funds 30% of a Supervisor, 20% of an Administrative Assistant, 15% of an Accounting Specialist, 1 full time Maintenance Specialist II and 1 full time Maintenance Specialist III. Total FTE for Building Services is 2.66. The total FY 09-10 budget for Building Services is \$942,548.

Building Services

	2007-08	2008-09	2009-10	\$ Chg	% Chg
	Actual	Adopted	Adopted	Adopted	Adopted
Expenditures by Category				09 to 10	09 to 10
Personnel Services	n/a	255,060	241,898	(13,162)	-5.2%
Services & Supplies	n/a	700,650	700,650	-	0.0%
Total	n/a	955,710	942,548	(13,162)	-1.4%
Funding by Source					
General Fund	n/a	955,710	942,548	(13,162)	-1.4%
FTE	n/a	3.50	2.66	(0.84)	-24.0%

Objectives FY 09-10

- Develop an Asset Management Plan to accurately manage the maintenance and replacement of County facilities equipment and infrastructure.
- Begin the development of an Energy Management Plan to reduce energy costs and reduce greenhouse gas emissions countywide.
- Increase Technician efficiency and productivity by increased training and implementation of a service scheduling program.
- Continue to improve the County Energy Management System with system modifications, equipment changes and develop systems for additional facilities.

Major Accomplishments of FY 08-09

- Replacement of Metal Halide lighting fixtures with high efficiency T-5 high bay lights in the Fleet Services service bays.
- Installation of new emergency power generator and transfer switch at Judicial Building.
- Installation of lighting motion sensors and time clocks in County facilities to reduce energy consumption.
- Installation of an air conditioning system for Judicial Building computer server room.
- Installation of an air conditioning system for the Library computer server room.
- Installation of an air conditioning system for the Sheriff Dept Computer server room.
- Remodel of Sheriff Dept Report Writing office.
- Remodel of Sheriff Dept Records offices.
- Office construction at the 911 Center.

Objectives vs. Results FY 08-09

- Objective #1:** Continue to seek ways to reduce utility costs through lighting programs, purchases of equipment with high efficiency, reduced consumption and other methods.
- Result:** *Initiated a program to replace 5300 fluorescent bulbs in county facilities with lower wattage bulbs to reduce energy consumption with an initial investment payback of 9 months. Replaced low efficient metal halide light fixtures with high efficient, low wattage T-5 light fixtures at Fleet Services. Reset time clocks on exterior lighting and the addition of motion sensors in office and common areas to reduce energy use. Adjustments to HVAC systems start and stop times to reduce equipment run times. Resetting of boiler temps reduced natural gas consumption.*
- Objective #2:** Continue to improve the energy management system and develop for additional facilities.
- Result:** *Addition of the Minden Inn parking lot lighting controls and initiated a project to add the Public Works building to the County's energy management system.*
- Objective #3:** To increase technician efficiency and knowledge on current trends in energy management with increased training and technical support.
- Result:** *Technicians and Supervisor have attended several training seminars on lighting and technology to stay updated on current trends in the lighting industry. Have met with representatives from NV Energy and Phillips Lighting on ways to reduce energy consumption through energy management programs and current energy management trends.*

ROAD MAINTENANCE DIVISION

Mission Statement

Maintain and enhance County roadways in a safe and efficient manner.

Major Programs Offered

The Division maintains approximately 85 miles of gravel roadways, 135 miles of paved roadways and 15 traffic signals.

- Asphalt concrete repair.
- Gravel road maintenance, including implementation/pavement of A/C grindings on gravel roadways as they become available, thus reducing maintenance costs, as well as addressing fugitive dust complaint in an effective and efficient method.
- Traffic signal and street light operation and maintenance.
- Sign installations and maintenance.
- Roadway markings painting.
- Snow removal.
- Roadside drainage maintenance.
- Upgrade and improve drainage systems throughout the County within the County Road Right of Ways.
- Enhance the County's investment in the transportation system through a safe and efficient maintenance program to ensure safe and well-maintained roadways.
- Continue to upgrade and monitor traffic signals throughout the County, including video detection and pedestrian crosswalk signals.

Staffing and Budget

The Division has FTE 10.65 authorized for FY 09-10. Staff includes 7 Road Maintenance Operators, a Road Supervisor, a Signal Light Technician, a Senior Office Assistant, and a portion of the Public Works Director, Engineering Technician, Senior Accountant, and Administrative Assistant. The FY 09-10 budget is \$2,081,925.

Road Maintenance					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted	Adopted
				09 to 10	09 to 10
Personnel Services	n/a	980,838	886,293	(94,545)	-9.6%
Services & Supplies	n/a	617,574	487,239	(130,335)	-21.1%
Capital Projects	n/a	713,047	708,393	(4,654)	-0.7%
Total	n/a	2,311,459	2,081,925	(229,534)	-9.9%
Funding by Source					
Road Maintenance	n/a	2,311,459	2,081,925	(229,534)	-9.9%
FTE	n/a	12.70	10.65	(2.05)	-16.1%

Major Accomplishments of FY 08-09

- Continued to enhance the County's investment in the transportation system through a safe and efficient maintenance program.
- Continue to upgrade and monitor traffic signals throughout the County, including video detection and pedestrian crosswalk signals: interconnect the system throughout the 395 corridor to enhance traffic movement to the north and south.
- Upgraded 1.0 mile of gravel roads in addition to the 50 miles of roads currently upgraded.
- Provided heavy equipment cross-training for all Road Maintenance personnel.
- Cleaned out the drainage ditch along Johnson Lane utilizing our personnel to save money and provide safety to the home owners in the Meadow Grass Subdivision.
- Assisted the Parks and Recreation Department by building a dirt road at the Topaz Lake Park and a parking pad for DART.
- Assisted the Airport by building two staging pads utilizing recycled grindings.
- Assisted the Utility Department by building a road in the Heybourne Sewer Plant.

Objectives FY 09-10

- Maintain safe roads for the public using the very limited resources available. **(SP 2)**
- Provide and encourage cross-training of equipment for all Road Maintenance personnel.
- Ensure all Road Maintenance personnel are provided County required training.
- Work as partners with other departments and agencies to provide support and services for established in-house County projects.

Objectives vs. Results FY 08-09

Objective #1 Upgrade to gravel roads utilizing recycled grindings.

Result: *100%. We finished all scheduled projects for the year.*

Objective #2 Provide cross training for road operators.

Result: *100%. It will be an ongoing process.*

Objective #3 Ensure all Road Maintenance personnel are provided County required training.

Result: *100%. All have attended the required training set forth by FEMA and the County.*

Objective #4 Work as partners with other departments to provide support and services for established in-house County projects.

Result: *Ongoing. We are working with Parks, the Landfill, Engineers and the Airport.*

UTILITY DIVISION

Mission Statement

To provide safe, reliable, aesthetically pleasing, cost-effective potable water; to provide safe, reliable, and cost-effective sewer collection and treatment services to our customers; to protect and preserve the water resources of Douglas County.

Major Programs Offered

The Utilities Division provides water and sewer services that meet all regulatory standards and needs of the community, and are delivered in a cost-effective manner. Water services include production, storage, treatment, distribution, environmental testing, maintenance, and watershed management. Wastewater services include treatment, collection, environmental testing, maintenance, and effluent management. The Division also provides 24-hour emergency response for all services.

Staffing and Budget

The Utility Division has 16.25 FTE authorized for FY 09-10. Staff includes the Utilities Superintendent, Utility Technician III, Utility Technician II, Utility Technician I, Utility Technician Trainee, Electrical Instrumentation Technician, and Senior Office Assistant. The Division oversees 9 funds with FY 09-10 operating and capital budgets totaling \$6,096,070.

Utility Operations					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 09 to 10	Adopted 09 to 10
Personnel Services	n/a	1,288,631	1,370,913	82,282	6.4%
Services & Supplies	n/a	1,372,427	1,842,288	469,861	34.2%
Capital Projects	n/a	210,843	2,882,869	2,672,026	1267.3%
Total	n/a	2,871,901	6,096,070	3,224,169	112.3%
Funding by Source					
Do. Co. Water District	n/a	223,593	118,013	(105,580)	-47.2%
Do. Co. Water Utility	n/a	30,594	91,361	60,767	198.6%
Water Districts	n/a	1,742,686	4,915,145	3,172,459	182.0%
Sewer Utility	n/a	875,028	971,551	96,523	11.0%
Total	n/a	2,871,901	6,096,070	3,224,169	112.3%

Major Accomplishments of FY 08-09

- Complied with all State and Federal drinking water/wastewater treatment/effluent discharge standards.
- Monitored and managed the County's surface and groundwater resources.
- Maintained all facilities to maximize life expectancy and minimize replacement expenditures.
- Provided effective and timely response to emergency situations.
- Provided complete and timely response to community requests for information on water quality, wastewater treatment and other environmental concerns.
- Meter upgrade Job's Peak Water System Phase I and Phase II.
- Connection of Minden Water with East Valley Water System.
- Completion of West Valley Water System Regionalization.
- Completion of connection between Sunrise Estates Water System and Fairgrounds.

Objectives FY 09-10

- To complete new Booster Station Upper Cave Rock. **(SP 4)**
- To complete Phase 2A North Valley Wastewater Treatment Plant. **(SP 4)**
- To continue the installation of Radio Read System to East Valley Water System. **(SP 4)**
- Upgrade current SCADA software to enhance monitoring of Valley Systems. **(SP 4)**
- Upgrade current SCADA software to enhance monitoring of Lake Systems. **(SP 4)**
- Construct new Water Storage Tank at Uppaway Water System. **(SP 4)**
- Capital project water line replacement and plant upgrades to Cave Rock Water System. **(SP 4)**
- Construct new Well Job's Peak #2. **(SP 4)**

Objectives vs. Results FY 08-09

Objective #1: Implement Wellhead Protection Program Phase I.
Result: *50% Complete.*

Objective #2: Implement Water Conservation Plan.
Result: *50% Complete.*

Objective #3: GPS all utility systems for inclusion in GIS maps.
Result: *80% Complete.*

Objective #4: Construct New Well and Treatment Facility for Job's Peak Water System.
Result: *25 % Complete.*

Objective #5: Install and analyze test wells in the West Valley Water System.
Result: *25% Complete.*

Objective #6: Upgrade SCADA software for monitoring of Lake and Valley Systems.

Result: 65% Complete.

Objective #7: Completion of Radio Read System to East Valley Water System.

Result: 75% Complete.

Objective #8: Completion of West Valley Water System with Eagle Ridge, Montana and James Canyon regionalization.

Result: 100% Complete.

Objective #9: Connection of Sunrise Estates Water System with Fairgrounds Water System.

Result: 100% Complete.

Objective #10: New Booster Station Upper Cave Rock.

Result: 80% Complete.

Objective #11: Phase 2A North Valley Wastewater Treatment Plant.

Result: 80% Complete.

ENGINEERING

Mission Statement

To ensure that capital infrastructure needs are identified, programmed and completed cost effectively and in coordination with future community development needs. Provide timely and efficient engineering review of private and public works projects.

Major Programs Offered

Engineering is responsible for the planning, design, and construction of the County's water and wastewater infrastructure. Additionally, engineering reviews private and public works projects and provides technical support in the following areas to other divisions and County Departments.

- Water and Wastewater Capital Facility Planning.
- Design and Construction of County Water and Wastewater Infrastructure Projects.
- Design Review and Approval of Private Development and Public Works Projects.
- Program Management for Solid Waste and Recycling Programs.
- Program Management for NPDES Stormwater Permit Compliance.
- Water and Sewer Modeling for new development review.
- Program Management for the Pretreatment Program.

Staffing and Budget

The Division is led by the Public Works Director who reports directly to the Assistant County Manager. Four full time engineering positions are allocated to other Public Works divisions as well as other County Funds. This Division has 0.65 FTE authorized for FY 09-10. The FY 09-10 total operating budget is \$1,956,787.

Engineering					
Expenditures by Category	2007-08 Actual	2008-09 Adopted	2009-10 Adopted	\$ Chg Adopted 09 to 10	% Chg Adopted 09 to 10
Personnel Services	n/a	84,064	78,220	(53,249)	-63.3%
Services & Supplies	n/a	-	190,160	-	n/a
Capital Projects	-	-	1,688,407	1,688,407	n/a
Total	n/a	84,064	1,956,787	1,872,723	2227.7%
Funding by Source					
General Fund	n/a	84,064	30,815	(53,249)	-63.3%
Solid Waste	n/a	n/a	1,925,972	n/a	n/a
Total	n/a	84,064	1,956,787	1,872,723	2227.7%
FTE	n/a	0.90	0.65	-25.5%	-28.3%

Major Accomplishments of FY 08-09

- Completed reorganization of sewer, water and solid waste engineering into the Public Works Department.
- Implemented a Public Works computer server to partially address computer system deficiencies.
- Completed the Minden – East Valley water system inter-tie to bring the East Valley water system into compliance with arsenic regulations.
- Completed landfill cap repair and ongoing groundwater monitoring program.
- Completed a revision to the Solid Waste Management Plan.
- Completed water modeling for new development projects in the Douglas County Water Service Area.
- Completed review of new development for water, sewer and road department service.
- Completed the Recycling Report for Douglas County.
- Implemented the Pre-Treatment Program.
- Completed the NPDES Phase II Stormwater reporting and permit compliance.

Objectives FY 09-10

- Construct Uppaway Water Tank. **(SP 4)**
- Initiate construction of Cave Rock Water System Improvements. **(SP 4)**
- Complete the 10% Design for Zephyr Water Utility District LT2 Rule Compliance.
- Complete North County water alternative analysis.
- Initiate construction of the Job's Peak water treatment facility.
- Complete construction of Job's Peak Well No. 2 replacement well. **(SP 4)**
- Complete construction of the North County sewer inter-tie with Carson City. **(SP 4)**
- Complete Fairgrounds/Sunrise Estates arsenic compliance alternative analysis, initiate SRF funding and initiate design of the preferred alternative.
- Begin East Valley Sewer Master Plan Sewer Model.
- Repair landfill cap and maintain compliance with the state requirements for groundwater monitoring at the landfill. **(SP 4)**
- Maintain compliance with the NPDES Phase II Stormwater Permit.
- Prepare the Recycling report to meet state requirements.
- Prepare an RFQ for a rate study and recycling program optimization for DDI under the franchise agreement.
- Review all new development projects for compliance with Public Works criteria including water modeling for system capacity issues.
- Respond to requests from Utilities for water modeling questions, road issues and pre-treatment issues. **(SP 4)**

Objectives vs. Results FY 08-09

Objective #1: Construct North Valley Wastewater Treatment Facility Phase 2A Project.

Result: *100% Complete. Construction is complete and will be operational in July 2009.*

Objective #2: Design Uppaway Water Tank.

Result: *100% Complete. The project is out to bid with plans to complete construction by July 2010.*

Objective #3: Design Cave Rock Water System Improvements.

Result: *100% Complete. The project will be advertised for bids in July 2009.*

Objective #4: Complete Lake Tahoe Water System Inter-tie Feasibility Study.

Result: *50% complete.*

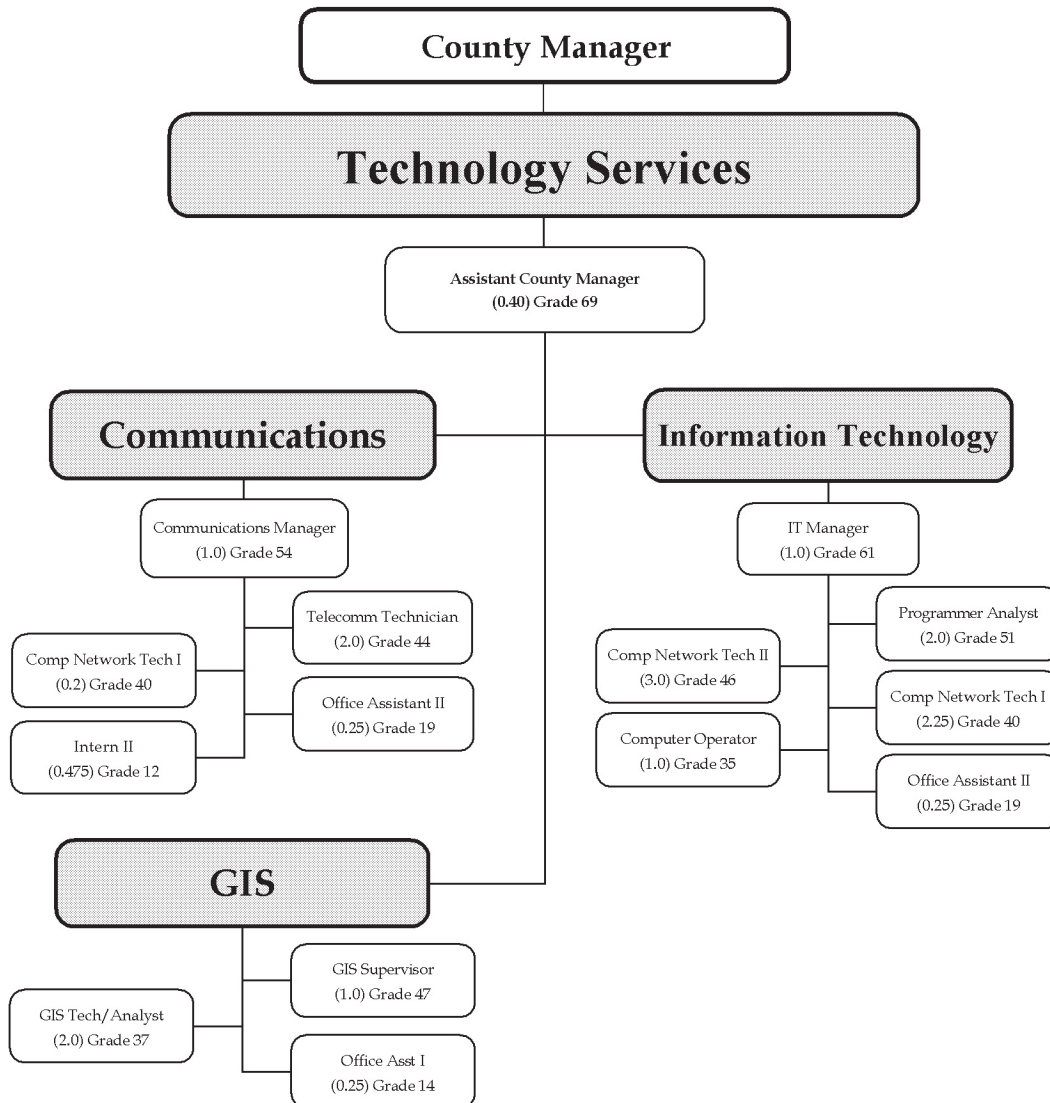
Objective #5: Complete Zephyr Water Utility District LT2 Rule Evaluation.

Result: *100% Complete.*

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Technology Services

Organizational Chart



Total Number of Positions: 9
Total Full-Time Equivalents: 17.08

TECHNOLOGY SERVICES

Mission Statement

The Douglas County Technology Services Department is dedicated to being a leader in providing innovative, high quality and responsive technology services that meet the business needs of Douglas County departments and residents.

Major Programs Offered

The Technology Services Department consists of three divisions: Information Technology, Communications and Geographic Information Systems. Information about each division is provided in this section.

The Department was reorganized during 2009 to more appropriately respond to the technology needs of County departments. In addition, there is a renewed emphasis on utilizing technology to meet the business needs of the organization. There are several new and important initiatives that are in process to improve technology services for Douglas County, including the formation of an IT governance structure to establish technology standards, utilize industry best practice methodologies and prioritize technology projects based on enterprise value.

Staffing and Budget

The Department is managed by the Director of Technology Services, who reports to the Assistant County Manager. The Director of Technology Services position is being held vacant for FY 09-10 and therefore the Department is currently managed by the Assistant County Manager. The Department has 17.08 FTE authorized for FY 09-10. The FY 09-10 total operating budget is \$1,972,294 for all divisions.

Technology Services

	2007-08	2008-09	2009-10	\$ Chg	% Chg
	Actual	Adopted	Adopted	Adopted	Adopted
Expenditures by Category				09 to 10	09 to 10
Personnel Services	2,661,930	2,861,680	1,412,766	(1,448,914)	-50.6%
Services & Supplies	992,406	827,522	559,528	(267,994)	-32.4%
Capital Outlay	42,070	25,000	-	(25,000)	n/a
Capital Projects	35,474	218,633	-	(218,633)	n/a
Total	3,731,880	3,932,835	1,972,294	(1,960,541)	-49.9%
Expenditures by Division					
Animal Control	335,450	281,587	n/a	n/a	n/a
Communications	2,448,976	2,695,985	598,124	(2,097,861)	-77.8%
Geographic Information Systems	n/a	n/a	254,183	n/a	n/a
Information Technology	812,607	878,827	1,119,987	241,160	27.4%
Emergency Management	134,848	76,436	n/a	n/a	n/a
Total	3,731,880	3,932,835	1,972,294	(1,960,541)	-49.9%
Funding by Source					
General Fund	1,643,028	1,616,026	1,972,294	356,268	22.0%
911 Fund	2,088,852	2,316,809	n/a	(2,316,809)	n/a
Total	3,731,880	3,932,835	1,972,294	(1,960,541)	-49.9%
FTE	30.38	36.96	17.08	(19.88)	-53.78%

COMMUNICATIONS

Mission Statement

The Douglas County Communications Division is dedicated to providing professional, high quality and responsive communications services to Public Safety agencies and County departments.

Major Programs Offered

Customer Service

The Communications Division serves as the County's resource for public safety communications, working closely with various public safety agencies including 911 Dispatch, Douglas County Sheriff, East Fork Fire, Tahoe Douglas Fire and Washoe Tribe. The Communications Division also manages the County's data network infrastructure, telephones, cell phones and audio/video services. In collaboration with Elected Offices and departments, the following are areas of general responsibility for the Communications Division:

- Public safety two-way radio system.
- Data network infrastructure – fiber lines, T-1 lines, DSL and wireless microwave.
- Telephone repairs, cabling, wiring, voicemail and fax lines.
- Cell phones, blackberry devices and wireless air cards for laptops.
- Security card access readers and security cameras.
- Audio/video services, Board chamber equipment and projectors.
- Fire panels and fire reporting devices.
- Cable Access TV station operations (via contract).

Staffing and Budget

The Communications Division reports directly to the Assistant County Manager and has 1 Communications Manager, 2 Radio Technicians and 1 Public Access Intern, for a total of 4.08 FTEs. The Division is funded by the General Fund. The total FY 09-10 budget is \$598,124.

Communications					
	2007-08	2008-09	*2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 09 to 10	Adopted 09 to 10
Personnel Services	1,689,512	1,867,613	331,624	(1,535,989)	-82.2%
Services & Supplies	681,919	584,739	266,500	(318,239)	-54.4%
Capital Outlay	42,070	25,000	-	(25,000)	n/a
Capital Projects	35,474	218,633	-	(218,633)	n/a
Total	2,448,976	2,695,985	598,124	(2,097,861)	-77.8%
Expenditures by Division					
Communications	360,124	379,176	598,124	218,948	57.7%
911 Dispatch	2,088,852	2,316,809	n/a	n/a	n/a
Total	2,448,976	2,695,985	598,124	(2,097,861)	-77.8%
Funding by Source					
General Fund	360,124	379,176	598,124	218,948	57.7%
911 Fund	2,088,852	2,316,809	n/a	n/a	n/a
Total	2,448,976	2,695,985	598,124	(2,097,861)	-77.8%
FTE	24.58	25.51	4.08	(21.43)	-84.0%

* 911 Dispatch becomes Fund 255, 911 Emergency Services

Major Accomplishments of FY 08-09

- Created Radio Users Group (RUG) to address Public Safety communication needs.
- Designed new narrowband radio system to be implemented in FY 09-10.
- Installed new T-1 technology and reduced cost for leased circuits for data network.
- Completed maintenance on radio equipment in East Fork Fire Stations.
- Installed new wireless data link between Judicial Building and Public Works yard.
- Installed controller on Leviathan allowing for remote reset of voters in Topaz area.
- Established radio user fee's to provide for radio maintenance of VHF radio system.
- Completed communications shelter in North Valley with 30 foot tower.
- Established maintenance schedule for two-way radio equipment.

Objectives FY 09-10

- Complete new redesign of VHF radio system to improve coverage and meet FCC narrowband compliance by 12/31/2012. **(SP 4)**
- Install new repeater at five sites. **(SP 4)**
- Reprogram all VHF equipment to work on new system. **(SP 4)**
- Improve wireless data network connectivity at remote county facilities. **(SP 4)**
- Work with Radio Users Group to improve communications in the field through training for users.
- Consolidate all FCC licenses renewals through the Communications Dept. for better tracking. **(SP 4)**
- Provide training opportunities for Radio Technician to keep pace with changing technology.
- Built new communications shelter at Sunridge Dr. to address radio coverage in North County. **(SP 4)**
- Install back up to network data link for Lake Facilities. (WorldMark location) **(SP 4)**
- Continue to work on documenting radio, telephone and microwave equipment at all facilities to include type, model, serial numbers and photographs.
- Create a maintenance schedule for all radios, telephone circuits, microwave equipment, repeater sites and maintain detailed records on work performed. **(SP 4)**

Objectives vs. Results FY 08-09

Objective #1:	Built new communications shelter at Sunridge Dr. to address radio coverage in North County.
Result:	<i>100% complete. Shelter in place and will be new repeater site for new radio system.</i>
Objective #2:	Continue to work on documenting radio, telephone and microwave equipment at all facilities to include type, model, serial numbers and photographs.
Result:	<i>70% complete.</i>
Objective #3:	Create a maintenance schedule for all radios, telephone circuits, microwave equipment, repeater sites and maintain detailed records on work performed.
Result:	<i>75% complete.</i>
Objective #4:	Install back up to network data link for Lake Facilities. (WorldMark location)
Result:	<i>25% complete. Changes made to existing infrastructure improved connectivity at this site. Project on hold until need arises.</i>

INFORMATION TECHNOLOGY

Mission Statement

To provide professional, high quality and responsive information technology services to Douglas County departments and residents.

Major Programs Offered

Customer Service

The IT Division serves as the County's resource for information technology guidance and is responsible for the planning, development and coordination of the County's IT systems. The IT Division consults with Elected Offices and departments to ensure that County technology needs are identified, understood, prioritized and effectively implemented. IT strives to ensure that the County makes the best use of its technology funding. We review requests for equipment and software, coordinate the implementation of information technology, and make policy recommendations to the County Manager and County Commissioners. In collaboration with Elected Offices and departments, the following are areas of general responsibility for the IT Division:

- General support to customers through help desk.
- Establish and maintain data management systems.
- Establish technical standards for hardware, software and network equipment.
- Oversee the installation and maintenance of computer hardware and software.
- Maintain the following hardware and software:
 - Servers and PCs
 - Printers
 - Scanners
 - Voice Over Internet Protocol (VOIP) phones and rack equipment
 - Firewalls, routers and switches
 - Software applications including AS/400, Windows and desktop software
 - Security equipment, including web-filter, anti-spam and anti-virus

Application Systems Design and Development

Provide implementation and support of critical County AS/400 computer applications by the professional programmer/analyst staff. These applications are typically designed and programmed in-house or acquired through third party vendors.

Systems Support

Continually maintain and upgrade computer hardware, communications, operating systems and related application software.

Computer Services

Provide general support to County departments, including training, equipment and/or software installation, troubleshooting, and repair for mid-range computer devices, personal computers (PCs), printers, Local Area Networks (LANs), and communications hardware and software.

Staffing and Budget

The Information Technology Department reports directly to the Assistant County Manager. The Department has 9.65 total FTE: 1 Manager, 2 Programmer/Analysts, 4 Network Technicians, 1 Help Desk Technician, 1 Computer Systems Specialist, and 1 Computer Operator. One Programmer/Analyst position is currently unfilled. Two staff positions are partially supported by funding from the Emergency Management Division and from the East Fork Fire and Protections District. The FY 09-10 budget is \$1,119,987 and is supported primarily through the General Fund.

Information Technology					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 09 to 10	Adopted 09 to 10
Personnel Services	612,091	659,444	854,609	195,165	29.6%
Services & Supplies	200,516	219,383	265,378	45,995	21.0%
Total	812,607	878,827	1,119,987	241,160	27.4%
Funding by Source					
General Fund	812,607	878,827	1,119,987	241,160	27.4%
FTE	7.10	7.00	9.65	2.65	37.86%

Major Accomplishments of FY 08-09

- Completed a reorganization of the Technology Services Department, which resulted in the Information Systems Division being named the Information Technology Division.
- Developed an internal Disaster Recovery failover solution for the Spillman application.
- Purchased, configured, and installed over 100 replacement workstation computers and servers for the County.
- Purchased and installed replacement core backbone switches in the County Administration building and in the Emergency Management/Communications building to prepare the County network for the implementation of Voice over IP (VoIP) phones at the County.
- Identified, purchased, and installed HelpStar as a replacement for the TrackIt! support request management application.
- Upgraded Altiris Client Management Suite (CMS) Level 1 to the latest release, and installed Altiris CMS Level 2 with SVS Professional and increased the number of clients to from 400 to 450 for both levels.
- Purchased and installed Rational Developer for IBM i for SOA construction (RDi SOA) which includes the RDi IDE and the HATS toolkit. This application will allow our Programmer/Analyst to begin implementing web facing changes to legacy green screen applications.
- Implement Beyond Trust Privilege Manager in three major departments at the County.
- Updated the County employee evaluation software, Personnel Management Plus, to a new web-based version of the software.
- Finalized the implementation of a solution that is PHIPS 140-2 compliant for allowing secure mobile connectivity to our County law enforcement protected network.

- Replaced the Sheriff's Department secondary domain controller server with a more robust server.
- Replaced the Sheriff's Department data server with a more robust server.
- Configured new fiber connections to county offices in the Bentley Creamery Building.
- Identified and repaired fiber connections between the core County buildings, including the JLEC building, the Minden Inn, and the Administration building.
- Purchased and installed multiple peripheral computer components to include monitors, printers, scanners, cameras, keyboards and mice in many offices throughout the County.
- Hired a new Computer Network Technician II, and a new Help Desk Technician to better meet the Information Technology needs of Douglas County staff.
- The implementation of a ShoreTel VOIP Phone System was completed in three County offices as a test project.
- Evaluated the viability of using ePop Video Conferencing/Training Software for the Fire Department.
- Completed a major upgrade to the Application Xtender application for the Recorder's Department.
- Worked with the Sheriff's Department and with the State of Nevada to complete installation of FSMCSA/Aspen Commercial Traffic Division software.
- Completed the implementation of the APImage/Kofax/Old Books application for the Recorder's Department.
- Worked with the Communications Division and with the Facilities Management staff to facilitate the use of a New Server Room in the Emergency Management building.
- Installed a new robust Application server for the Utilities Department.
- Completed a major upgrade to the AutoCAD software for the Utilities Department.
- Worked with the Communications Division to implement Network Connected Video Surveillance for the Emergency Management Division and for the Parks and Recreation Department.
- Completed the implementation of high level security for the Sheriff's Department and Emergency Management Networks. Successfully passed a State of Nevada Audit following these security changes.
- Completed a major upgrade to the McAfee EPolicy Orchestrator software.
- Eliminated the "LT" domain and migrated users to the SO & Douglas domains.

Objectives FY 09-10

- Work with the County Manager's Department to implement county-wide procedural changes by developing an IT Steering Committee and a Technical Advisory Board utilizing standardized Project Management policies and procedures. **(SP 4)**
- Work together with a county committee to complete the decision process to purchase, and begin implementation of, a software/hardware solution to replace the county's current Building Permit software. The Building Permit data on record dates back to 1970, and currently a custom solution is being used to manage the Building Permit process. Changes to the way Building Permits are allocated and tracked in Douglas County are driving the requirement for this change. **(SP 4)**
- Continue the implementation of Spillman Technologies software modules and hardware.
- Continue updating appropriate Information Technology related Policies and Procedures in accordance with the published update schedule.

- Continue purchasing, configuring, and installing replacement workstation computers and servers for the County. This will be an ongoing proactive process from year to year based on funding availability.
- Purchase and install replacement core backbone switches for the JLEC building and for the Minden Inn to prepare the County network for the implementation of Voice over IP (VoIP) phones at the county with Quality of Service protocol settings. **(SP 4)**
- Continue to work with the Communications Division to implement wireless connectivity (or other broadband connectivity where appropriate) for applicable remote County locations.
- Continue to work with the Comptroller's Department and the Treasurer's Department to move their financial packages from an IBM iSeries platform to a Windows .net platform. The new solution will also include a new Business Permitting application for the Community Development department.
- Work with the Comptroller's Department to help decide whether or not to purchase and implement a time keeping solution to use in place of the manual time cards system currently being used throughout the county.
- Continue to implement Beyond Trust Privilege Manager throughout the County.
- Upgrade the County email server to a newer more robust 64-bit server and upgrade the County email server software to Exchange Server 2007.
- Explore the option of implementing an email server high availability failover solution.
- Implement an email eDiscovery archiving solution.
- Update the Operating System software on 9 County Domain Controller servers to Windows Server 2008. **(SP 4)**

Objectives vs. Results FY 08-09

Objective #1: Work together with a County committee to complete the decision process to purchase, and begin implementation of a software/hardware solution to replace the County's current Building Permit software. The Building Permit data on record dates back to 1970, and currently a custom solution is being used to manage the Building Permit process. Changes to the way Building Permits are allocated and tracked, and the requirement to implement a solution to manage Business Licenses in Douglas County is driving the requirement for this change.

Result: *5% complete.*

Objective #2: Complete a reorganization of the Information Systems Division.

Result: *100% complete.*

Objective #3: Continue the implementation of Spillman Technologies Mobile Data Terminals for Sheriff's Department vehicles and East Fork Fire and Protection District vehicles.

Result: *95% complete.*

- Objective #4:** Purchase, install and configure a Disaster Recovery high availability failover solution for the Spillman application.
Result: 100% complete. The solution was developed in-house at no cost to the county.
- Objective #5:** Continue updating appropriate Information Systems related Policies and Procedures.
Result: 50% complete.
- Objective #6:** Continue purchasing, configuring, and installing replacement workstation computers and servers for the County.
Result: 100% complete.
- Objective #7:** Purchase and install replacement core backbone switches to prepare the county network for the implementation of Voice over IP (VoIP) phones at the county.
Result: 50% complete.
- Objective #8:** Continue to work with the Communications Division to implement wireless connectivity (or DSL where appropriate) for applicable remote county locations.
Result: 100% complete.
- Objective #9:** Identify, purchase, and install a suitable replacement application for our TrackIt! support request management application.
Result: 100% complete.
- Objective #10:** Upgrade from Altiris Client Management Suite (CMS) Level 1, to Altiris CMS Level 2 with SVS Professional and increase number of clients to 450 from 400.
Result: 100% complete.
- Objective #11:** Purchase and install Rational Developer for IBM i for SOA construction (RDi SOA) which includes the RDi IDE and the HATS toolkit. This application will allow our Programmer/Analyst to begin implementing web facing changes to legacy green screen applications.
Result: 100% complete.
- Objective #12:** Work with the Comptroller's Department to determine the benefits and feasibility of moving their financial packages from an IBM iSeries solution to a Windows .net solution.
Result: 5% complete.
- Objective #13:** Implement Beyond Trust Privilege Manager throughout the county.
Result: 40% complete.
-

Objective #14: Upgrade the county email server and upgrade the county email server software to Exchange Server 2007.

Result: 5% complete.

Objective #15: Explore the option of implementing an email server high availability failover solution.

Result: 0% complete.

Objective #15: Explore the option of implementing an email archiving solution.

Result: 10% complete.

GEOGRAPHIC INFORMATION SYSTEMS

Mission Statement

The Geographic Information Systems (GIS) Division develops and maintains a county-wide spatial database to provide up-to-date mapping and analysis services to increase efficiency, improve accuracy, reduce redundancy, and provide an analytical tool for decision making for County Departments, residents, businesses and visitors of Douglas County.

Major Programs Offered

GIS is primarily a support department to other County departments through the creation and maintenance of various spatial and tabular data, integration of department databases with spatial data, development of customized applications for departmental use and training in GIS applications.

Staffing and Budget

The Division is composed of three full-time and 1 part-time employees reporting to the Assistant County Manager. The budget for the department comes from the General Fund and for FY 09-10 is \$254,183.

Geographic Information Systems					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 09 to 10	Adopted 09 to 10
Personnel Services	n/a	n/a	226,533	n/a	n/a
Services & Supplies	n/a	n/a	27,650	n/a	n/a
Total	n/a	n/a	254,183	n/a	n/a
Funding by Source					
General Fund	n/a	n/a	254,183	n/a	n/a
FTE	n/a	n/a	3.35	n/a	n/a

Major Accomplishments of FY 08-09

- Processed 500+ service requests and generated \$24,739+ (\$5,630 of unpaid bills) of revenue as of June 15, 2009.
- Dedicated over 100 hours to the improvement of the 911 data which included:
 - Addition of EFFPD Map Page numbers.
 - Addressing corrections for address ranges and individual addresses.
 - Utilized a 10' offset feature for street centerlines to pull the correct response zone.
- Imported 2008 aerial photography for the Carson Valley and Lake Tahoe acquired through the regional flyover coordinated by Washoe County.
- Updated the GIS website by adding a page for the Internet Mapping Application Disclaimer.

- Prepared the 2008 annual development activity and development potential report for Community Development.
- Established a regular training schedule for training new and existing GIS staff.
- Continued notifying property owners regarding the need for address corrections in response to calls received by dispatch where the current address does not verify.
- Completed and automated production of 350 page street guide into PDF format for the Roads Department.
- Updated detailed maps of booth locations, ingress, egress and parking that were constructed for the Town of Genoa and local residents in preparation for the annual Candy Dance festival. The maps are used by the Town for planning purposes, the Sheriff's Office for traffic control and emergency services for dispatching.
- GIS staff completed the review and revision of the Local Update of Census Blocks and Tracks (LUCA) Program in preparation of the 2010 census.
- GIS staff is working on creating Incident Command Charts for EFFPD; these will be used for structure fires, hazardous materials, and wild land fire incidents.
- Entire GIS staff completed Strengths Finder 2.0.

Objectives FY 09-10

- Continue coordination with the Utility division to acquire GPS data for water facilities such as valves, drop boxes, inlets, sample stations and fill stations to assist in mapping of County water systems.
- Create press release for the deployment of GIS interactive internet map viewer and work on enhancement through the addition of additional map layers.
- Enhancement of 911 data to add roadway turn restrictions, barriers and continue working with Spillman SAA to include aerial photography and EFFPD map book pages in Spillman software for dispatch personnel. **(SP 4)**
- Training of newly hired GIS staff in the use of the Division's GIS software, Linux, Oracle and other specialty software used by the Division.
- Continue coordination with Nevada Tahoe Conservation District to assist in acquiring storm water asset data for the Tahoe Basin, which will enable us to provide mapping of storm water assets.
- Continue storm water asset collection in the Carson Valley through the process of registering as-built maps, digitizing the assets, and transferring the data into the County GIS.
- Create map book of Alpine County for EFFPD.
- Coordinate the weed data collection with DC Weed Control and provide training for weed technicians on how to use a GPS.
- Continue working with DC Utilities on the update of DC sewer system data.

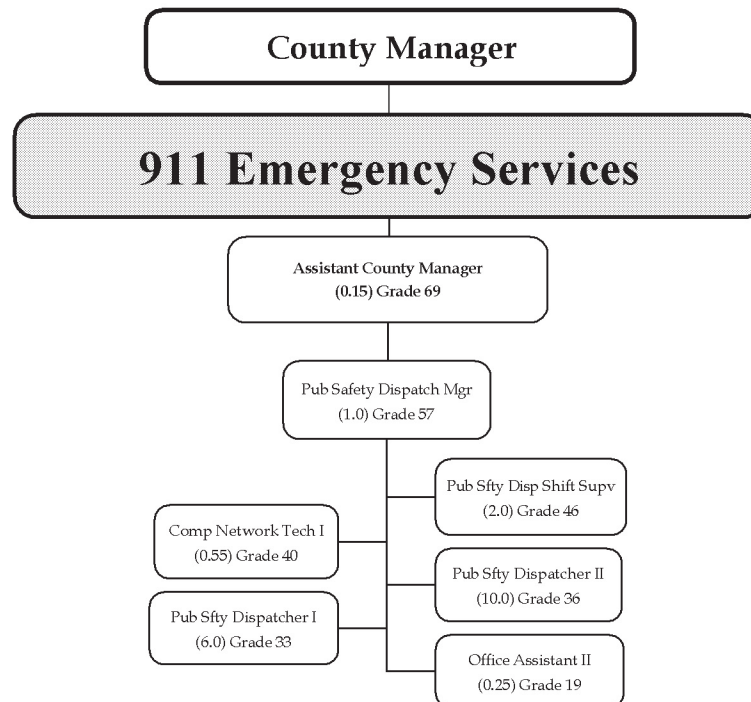
Objective vs. Results FY 08-09

- Objective #1:** Continue coordination with the Utility division to acquire GPS data for water facilities such as valves, drop boxes, inlets, sample stations and fill stations to assist in mapping of County water systems.
Result: 20% complete. This is an ongoing project.
- Objective #2:** Deployment and enhancement of GIS interactive internet map viewer through the addition of additional map layers.
Result: 90% complete. The server needs to have a virtualization package installed, a press release created and security issues resolved before we can release it to the public.
- Objective #3:** Enhancement of 911 data to add roadway turn restrictions and barriers.
Result: 10% complete. Need to experiment with these two items on the GIS side first, and then transfer to Spillman for compatibility issues.
- Objective #4:** Training of newly hired GIS staff in the use of the Department's GIS software, Linux, Oracle and other specialty software used by the Department.
Result: 50% complete. Training is scheduled every Monday for two hours and includes the entire department. Daily training is ongoing for the new employee.
- Objective #5:** Develop census block and tract boundaries as part of the 2010 Census.
Result: 100% complete. GIS staff spent over 100 hours completing this project to ensure that blocks and tracts are more consistent with population centers in Douglas County.

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911 Emergency Services

Organizational Chart



Total Number of Positions: 21
Total Full-Time Equivalents: 19.95

911 EMERGENCY SERVICES

Mission Statement

The goal of Douglas County 911 Emergency Services is to provide professional emergency 911 and non-emergency service to each and every citizen. We accomplish this through courteous and unbiased communication with the citizen; using state of the art equipment, and disseminate information to field units whether it is law enforcement, fire or emergency medical service. Each Public Safety Dispatcher is trained, prepared and committed to ensuring the department excels in the twenty-first century with pride, professionalism and the best service possible.

Major Programs Offered

The 911 Emergency Services Department consists of one department which provides for answering and processing 911 and non-emergency calls for service and radio dispatching those calls to law enforcement, fire and Emergency Medical Services.

Emergency Dispatch Program

Provides direct service to the citizens of Douglas County, Nevada and Alpine County, California on a 24-hour, seven day a week basis. The program provides a consolidated countywide emergency communications center that dispatches the appropriate response units for the Douglas County Sheriff's Office, East Fork Fire and Paramedic District's, Tahoe Douglas Fire District, Washoe Tribal Police Department and Alpine County Sheriff's Office, fire and emergency medical services.

E-911 Program

Provides enhanced 911 services to citizens of Douglas and Alpine Counties. This program provides citizens with a single universal three digit emergency number which allows the emergency communications center to quickly identify the caller's phone number and address. With this system, response times to emergencies are substantially reduced, by 1 minute or more, while providing information to the emergency communications center in the event the caller cannot talk or does not know their location.

Reporting Relationship

The 911 Emergency Services Manager reports to the Assistant County Manager and to the Emergency Response Council, appointed by the Board of County Commissioners. The Emergency Response Council is made up of the County Manager, Douglas County Sheriff, East Fork Fire Chief, Douglas County District Attorney, Tahoe Douglas Fire Chief. Non-voting members include Alpine County Sheriff and Washoe Tribe Police Chief.

Staffing and Budget

The 911 Emergency Services Department has 1 Manager, 3 Shift Supervisors, 3 Lead Dispatchers and 12 Public Safety Dispatchers, .25 Administrative Assistant (shared with Technology Services Department) and .55 Information Systems Technician. For a total of 19.95 FTE. The Department is funded partially by a four and three quarter cents (\$.0475) property tax and user fees assessed against Alpine County California, Washoe Tribal Police, East Fork Fire and Paramedic Districts and Tahoe Douglas Fire District. The E-911 system is funded entirely by a .25 cent surcharge on land-based access lines to the local exchange and a \$2.50 surcharge on trunk lines to the local exchange per month, a .25 cent surcharge for each telephone number assigned to a customer by a supplier of mobile telephone service per month. The FY 09-10 total operating budget is \$1,886,538.

911 Emergency Services					
Expenditures by Category	2007-08 Actual	2008-09 Adopted	*2009-10 Adopted	\$ Chg Adopted 09 to 10	% Chg Adopted 09 to 10
Personnel Services	n/a	n/a	1,491,094	1,491,094	n/a
Services & Supplies	n/a	n/a	380,444	380,444	n/a
Capital Outlay	n/a	n/a	15,000	15,000	n/a
Total	-	-	1,886,538	1,886,538	n/a
Expenditures by Division					
911 Emergency Services	n/a	n/a	1,726,263	1,726,263	n/a
911 Surcharge	n/a	n/a	160,275	160,275	n/a
Total	-	-	1,886,538	1,886,538	n/a
				-	n/a
Funding by Source					
911 Emergency Services	-	-	1,886,538	1,886,538	n/a
FTE	-	-	19.95	19.95	n/a

* Division from Technology Services

Major Accomplishments of FY 08-09

- Installed new APC UPS to insure backup power to Dispatch console workstations.
- Installed new Silent Knight Receivers and automation software for fire & intrusion alarm monitoring.
- Training program completely re-written.
- Policy and Procedure manual revised and consolidated into one document.
- CritiCall testing and evaluation program installed and operational.
- Employee recognition program created.

Objectives FY 09-10

- Install and implement the Patriot/Sentinel E-911 system. (SP 2,3)
- Upgrade/replace existing radio equipment in mobile command center. (SP 2,3)
- Ensure full department staffing and training of personnel. (SP 2,3)

Objectives vs. Results FY 08-09

Objective #1: Purchase new 911 telephone equipment using 911 Surcharge tax funds.

Result: *75% completed, all but two pieces of equipment acquired by AT&T.*

Objective #2: Work with 911 Advisory Committee to address equipment needs for 911 System.

Result: *100% completed. Equipment identified and ordered, awaiting installation & training.*

Objective #3: Install new Silent Knight Receivers and automation software for alarm monitoring.

Result: *100% completed.*

Objective #4: Rewrite the department training program.

Result: *100% completed.*

Objective #5: Complete total revision of the ECC policy and procedure manual.

Result: *100% completed.*

Objective #6: Establish and implement a joint policy and procedure for the proper use of the MDC equipment with DCSO.

Result: *100% completed.*

Objective #7: Implement new CritiCall testing and evaluation program.

Result: *100% completed.*

Objective #8: Create an employee recognition program.

Result: *100% completed.*

REDEVELOPMENT AGENCY

Mission Statement

The Douglas County Redevelopment Agency is focused on the implementation of the Redevelopment Plan to enhance opportunities to expand the economic base of the County working cooperatively with property to revitalize the Redevelopment area.

Major Programs Offered

The Redevelopment Agency's work is guided by the goals and policies outlined in the Redevelopment Area Plan. The Plan recognizes the importance of the Redevelopment Area to residents, business interests, and visitors alike. It acknowledges that in order to continue to improve the quality of life and attractiveness of the Redevelopment Area there are complex tasks which require participation and coordination by the public sector through the auspices of the Douglas County Redevelopment Agency. This Plan provides the Agency with the powers, duties and obligations authorized or required in the Nevada Community Redevelopment Law in order to implement and further the program generally formulated in this Plan for the redevelopment of the Redevelopment Area. The term "redevelopment," as used in the Nevada Community Redevelopment Law and this Plan means the planning, development, re-planning, redesign, clearance, reconstruction or rehabilitation, or any combination of these, of all or part of the Redevelopment Area, and the re-planning, redesign or original development of undeveloped areas. Because of the long-term nature of this Plan, the Agency retains flexibility in order to respond to market and economic conditions, property owner and developer interests, and opportunities presented for redevelopment.

The purposes of the Community Redevelopment Law that will be attained through the Redevelopment Plan include the following:

- a. The elimination of blight conditions in the Redevelopment Area, including, among others, inadequate public streets and utilities, inadequate recreational facilities, obsolete or aged building types, substandard additions with inadequate ventilation and light, lots of irregular form, shape or size, impaired investments and economic maladjustment.
- b. The assembly of land into parcels suitable for modern, integrated development with improved pedestrian and vehicular circulation in the Redevelopment Area.
- c. The re-planning, redesign and development of undeveloped areas which are stagnant or improperly utilized.
- d. The strengthening of the economic base of the Redevelopment Area by the installation of needed site improvements to stimulate new commercial development.
- e. The expansion of employment opportunities.
- f. The preservation of the public health and safety and the maintaining of adequate public services, utilities and recreational facilities.
- g. The provision of opportunities for participation by owners in the improvement of their properties.
- h. The provision of adequate land for parking and open spaces.

The goals of the Redevelopment Agency plan include the following:

- a. Promote new, and replacement of deficient, public improvements to complement and invite private development, which are modern and cost effective to maintain.
- b. Encourage the elimination of environmental and physical manifestations of blight and deterioration of structures and lack of public improvements within the Redevelopment Area to improve the health, safety, and general welfare of residents and visitors alike.
- c. Diversify the commercial opportunities in North Douglas County through the creation of new and the replacement of deficient public utilities and improvements, consolidation of properties and improvements of traffic circulation within commercially zoned properties.
- d. Preserve the presence of the natural landscape and open space areas by improving public utilities to improve the clustering of development, dedication of open areas and possible creation of access points which may improve access to public lands and related facilities.
- e. Increase the range of experiences to be had in the Redevelopment Area, by providing residents and visitors with more shopping, employment and recreational opportunities within the Redevelopment Area.
- f. Improve the outdoor environment with greater access to public lands to increase opportunities for enhanced outdoor activities and improvement of park facilities.
- g. Preservation, through rehabilitation and retrofitting, among other means, of structures, facilities and properties which are historically or culturally significant by reason of architectural, economic or social contributions to Douglas County and the State of Nevada.
- h. Improve public infrastructure and long range planning through the development and implementation of regional water and sewer systems to address existing deficiencies and to serve future residential and commercial development.
- i. Enhance the level of fire protection for residents and businesses through the planning and implementation of community water systems with increased storage and fire flow capacity to protect the public health, safety and welfare of the Redevelopment Area.
- j. Improve public rights-of-way and other related facilities to reduce or eliminate the threat of property damage due to excessive drainage to better protect the public health, safety and welfare of the Redevelopment Area.
- k. Support the orderly and coordinated development and improvement of the Redevelopment Area in such a way as to maximize private and public sector cooperation and to minimize impediments to ensure and enhance economic stability and growth.
- l. Promote implementation of the goals and policies of the Master Plan to assure retention of the historic/rural character of existing residential areas, provide for coordinated development efforts to maintain a high quality of life for residents, employees, visitors and businesses in the Redevelopment Area.
- m. Encourage the provision of sufficient office, retail and other business uses to enhance the Redevelopment Area's attractiveness and economic viability for private development.
- n. Promote the removal of conditions endangering life, safety, public health, welfare and economic viability of the Redevelopment Area.
- o. Promote the strengthening and improvement of the economic base of the Redevelopment Area specifically, and the community as a whole, by encouraging investment in projects, improvements and programs which enhance the economic vitality and desirability of real and other property in the Redevelopment Area.

- p. Promote participation by the community in the continued improvement of the Redevelopment Area.
- q. Promote the establishment of methods and programs to protect the quantity and quality of ground and surface water in the Project Area. Promote the establishment of groundwater re-charge within the foothill area.

Staffing and Budget

The Redevelopment Agency is staffed through the County Manager's Office and Community Development. A portion of time is allocated to the Agency for the County Manager and Director of Community Development. The Agency's budget for FY 09-10 is \$3,798,697. The County Manager has responsibility over the management of this Agency. The Board of County Commissioner serves as the Agency Board.

Redevelopment Agency					
	2007-08	2008-09	2009-10	\$ Chg	% Chg
Expenditures by Category	Actual	Adopted	Adopted	Adopted 09 to 10	Adopted 09 to 10
Personnel Services	33,456	28,696	24,245	(4,451)	-15.5%
Services & Supplies	918,344	557,208	622,493	65,285	11.7%
Capital Outlay	-	-	-	-	n/a
Other	-	-	-	-	n/a
Capital Projects	-	1,718,010	3,151,959	1,433,949	83.5%
Total	951,800	2,303,914	3,798,697	1,494,783	64.9%
Funding Source					
DC Redevelop - Admin	71,466	923,914	3,233,697	2,309,783	250.0%
DC Redevelop - Capital	880,334	1,380,000	565,000	(815,000)	-59.1%
DC Redevelop - Debt	-	-	-	-	n/a
Total	951,800	2,303,914	3,798,697	1,494,783	64.9%
FTE	0.15	0.25	0.15	(0.10)	-40.0%

Major Accomplishments of FY 08-09

- Provided funding for an over sizing of a water line to provide regional service.
- Assisted in the infrastructure needs of the new East Fork Fire Station #12.

Priorities and Objectives FY 09-10

- Develop a Code of Ethics for the Agency to aide in decisions and actions regarding the use of the Agency **(SP 1,3,4)**
- Assist in the development of adequate water supplies for the Redevelopment area. **(SP 4)**
- Develop a policy and procedure for the determination of what types of expenditures are appropriate for the Agency, including capital projects and operations. **(SP 1)**
- Develop a 5-Year Capital Improvement Plan for the Agency that includes all obligations included in any development agreements.
- Monitor the progress of the new east side retail center in the North County Redevelopment Area.

Objectives vs. Results FY 08-09

Objective #1: Secure final water system easements and property for West Valley System.

Result: *Easements and property were secured.*

Objective #2: Assist in the development of adequate water supplies for the Redevelopment area.

Result: *Staff began discussions with Carson City and the Town of Minden about the possibility on extending a large water main from the Johnson Lane area to the Carson City border to provide regional water service to support the Redevelopment Agency, thereby eliminating the need for development to acquire and build water infrastructure for each project.*

Objective #3: Continue to work with the Town of Genoa in addressing drainage.

Result: *Work continues as the town has numerous issues related to drainage.*

Objective #4: Continue to work with the Douglas County School District for improvements to Jacks Valley Elementary School.

Result: *The Agency made its final \$50,000 payment to the school to aid in the replacement of the roof.*

Capital Budget

Totaling \$20,663,499, the FY 09-10 Capital Budget is a significant amount of the overall budget and represents projects that benefit the entire Douglas County community. The FY 09-10 Capital Budget represents the first year of the County's 5-Year Capital Improvement Program (CIP).

This section includes some important definitions and graphs to show capital projects by type, fund, and financing source. A brief description of each project is also provided. Capital projects for East Fork Fire & Paramedic Districts and the Towns are included in this presentation.

Please review the FY 10-14 CIP document for more detailed information about the FY 10-14 capital budget, the planning process, and the individual projects, including operating cost impacts.

The FY 09-10 Capital Budget

The Capital Budget

The Capital Budget is a plan for capital project expenditures to be incurred over one year. It is part of the overall budget adopted each year by the Board of Commissioners. Staff usually provide planning, engineering, and contract management for the capital projects. Actual construction is performed almost exclusively by outside contractors. The Capital Budget represents the first year of the County's 5-year Capital Improvement Program (CIP). The total FY 09-10 Capital Budget is \$20,663,499.

The Capital Improvement Plan (CIP)

The CIP is a plan for capital expenditures to be incurred over a defined period of future years Douglas County prepares a 5-Year CIP. The CIP identifies capital projects needed in the community, prioritizes projects, estimates beginning and ending dates for each project, and identifies project financing.

The CIP is a planning tool that provides for current and future infrastructure required to maintain a safe, attractive, and viable residential and business community. Strategies are developed to match community needs with funding sources, as each year there are more projects than available funding. The CIP is continually updated and annually approved by the Board of Commissioners. The identification and prioritization of capital projects occurs through a review of infrastructure needs by staff, Governing Board policy, and citizen requests. Public health and safety and the protection of the community's existing infrastructure are the two most important factors during project prioritization.

Please note total CIP projects include capital outlay and capital project totals. Here is a summary of our current 5-year plan:

FY 10-14 CIP Projects	FY 09-10 Budget	FY 09-10 Plan	FY 10-11	FY 11-12	FY 12-13	FY 13-14
County Airport Projects	-	789,474	1,624,795	1,801,292	1,743,750	1,797,250
County Building/Facility Projects	5,600,000	6,673,000	510,000	25,000	30,000	785,000
County Leisure/Com Enhancement Projects	-	6,915,000	555,000	2,785,000	16,735,000	2,780,000
County Technology Projects	-	350,000	22,000	165,000	125,000	-
County Transportation Projects	2,851,759	3,645,214	20,000	20,000	20,000	20,000
County Utility (Water/Sewer) Projects	2,808,125	17,268,000	4,847,000	12,107,000	5,750,200	5,816,800
County Vehicles/Large Equipment	697,576	932,576	323,000	528,000	479,485	325,000
East Fork Fire & Paramedic District Projects	246,400	246,400	-	-	-	-
Town Projects	2,074,844	11,258,994	5,812,500	2,729,500	5,740,500	9,253,000
Undetermined Capital Projects	7,167,371	7,167,371	-	-	-	-
Total CIP	21,446,075	55,246,029	13,714,295	20,160,792	30,623,935	20,777,050

Sub-Total All Capital Projects	20,663,499	54,228,453	13,391,295	19,632,792	30,144,450	20,452,050
Sub- Total All Capital Outlay	782,576	1,017,576	323,000	528,000	479,485	325,000
Total CIP	21,446,075	55,246,029	13,714,295	20,160,792	30,623,935	20,777,050

Capital Projects Defined

Capital projects are large-scale endeavors in cost, size, and benefit to the community. Capital projects involve one-time or programmed expenditures from a variety of specifically identified funding sources and do not duplicate maintenance activities in the operating budget. A capital project results in a long-term addition to the community's assets, typically fifteen years or more. This is accomplished through:

- 1) New construction;
- 2) Rehabilitation, reconstruction or renovation of an existing facility which extends its useful life or increases its usefulness or capacity; or
- 3) Acquisition of property.

A variety of different factors impacts the development of a capital project once it is approved. Weather, contractor schedules, project scope, Federal, State, and Local permits, financing availability, and staff work-loads all play a major role in the time it takes from project design through completion. Therefore, project delays and postponements are common. Projects, and their approved budgets, are often "carried forward" from one year to the next. It is also common for the capital budget to change considerably during the year as project scope and funding levels change. The budgets of some FY 08-09 capital projects: 1) are part of a multi-year program; 2) represent a portion of what may be actually expended during the year; and 3) may be partially completed during the year and be carried forward into future years.

Project Types

Capital projects may be categorized into the following types:

Building/Facility Projects		Transportation Projects	
Valley Jail Expansion Phase I, II, III	\$ 5,600,000	East Valley Road Improvements	\$ 30,000
Offsite Improvement - Station 12	100,000	Kahle Drive Reconstruction	180,000
Renovation of EFFD office building	136,400	Lake Village Drive Improvements	1,757,200
Town of Genoa Facility Improvements	50,000	North County Road Improvements	168,621
Town of Minden Facility Improvements	1,373,073	Road Operating Improvements	708,393
Total	\$ 7,259,473	Traffic Signal Program	7,545
		Town of G'ville Transportation Improvements	506,771
Utility (Water/Sewer) Projects		Total	\$ 3,358,530
Cave Rock Water System Improvements	\$ 1,295,000	Undetermined Capital Projects	
Job's Peak Water Treatment Plant and Well No. 2	513,125	Improvement/Equipment Reserves	\$ 7,167,371
Uppaway Water Tank	1,000,000		
Town of Genoa Drainage Improvements	50,000		
Town of Genoa Utility Improvements	20,000		
Total	\$ 2,878,125		

Building/Facilities - \$7,259,473***Valley Jail Expansion - \$5,600,000***

Phase I, II, III of an extensive project to upgrade the Valley jail's capacity and to improve the overall quality of the facility.

East Fork Fire & Paramedic District Projects - \$236,400

Offsite improvements for Station 12 and renovations of office building.

Town of Genoa Facility Improvements - \$50,000

Replacement of HVAC system. Improvements to paint, insulation, foundation and other miscellaneous items.

Town of Minden Facility Improvements - \$1,373,073

Construction of a new town yard and maintenance facility.

Utility Projects - \$2,878,125***Cave Rock Water System Improvements - \$1,295,000***

Replacement and reconstruction of portions of the water system, including water lines, booster pump stations, pressure reducing stations and control systems.

Job's Peak Water Treatment Plant and Well No. 2 - \$513,125

Construction of a diffused air treatment plant to treat the water from two wells, and construction of a new well.

Uppaway Water Tank - \$1,000,000

Replacement of an existing 135,000 gallon water tank with a new 375,000 gallon welded steel water tank.

Town of Genoa Drainage Improvements - \$50,000

Improvements for collection and diversion of storm water run-off at Carson Street.

Town of Genoa Utility Improvements - \$20,000

Construction for undergrounding of utilities, installation of transformers, and street light installation.

Transportation Projects - \$3,358,530***East Valley Road Improvements - \$30,000***

Improvements to the road quality in the East Valley of the County including grading and asphalt grindings.

Kable Drive Reconstruction - \$180,000

Removal and replacement of the existing pavement, construction of pedestrian improvements, removal and replacement of deteriorated curb and gutter.

Lake Village Drive Improvements - \$1,757,200

Improvements to reduce source control issues associated with compacted parking areas, eroding cut slopes and unstable road shoulders.

North County Road Improvements - \$168,621

Improvements to the road quality to serve commercial development in the North County area and to improve traffic flow.

Road Operating Improvements - \$708,393

Construction of new roads, signal improvements to serve commercial development in the North County area, and enhance current traffic flow.

Traffic Signal Program - \$7,545

Design, construction and improvements of traffic signals at various locations when signal warrants are met.

Town of Gardnerville Transportation Improvements - \$506,771

Repairs including street resurfacing, reconstruction, sealing, and the replacement or repair of sidewalks.

Undetermined Projects - \$7,167,371***Improvement/Equipment Reserves - \$7,167,371***

Appropriated reserves set aside for projects and equipment that have not yet been allocated for expenditure during the current fiscal year.

-

Projects by Fund

Several different funds are utilized for capital projects. The revenues received in each of the funds are restricted for specific purposes. Many of these funds have individual 5-year capital improvement plans to address short and long-term capital needs. The total FY 09-10 Capital Budget is \$20,663,499.

Cooperative Extension Fund

Improvement Reserves	\$ 98,529
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Airport Fund

Airport Improvements	\$ 480,248
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Public Works

Cave Rock Water System Improvements	\$ 1,295,000
East Valley Road Improvements	30,000
Job's Peak Water Treatment Plant and Well No. 2	513,125
Lake Village Drive Improvements	1,757,200
North County Road Improvements	168,621
Road Operating Improvements	708,393
Traffic Signal Program	7,545
Uppaway Water Tank	1,000,000

Total	\$ 5,479,884
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Redevelopment - Admin.

Improvement Reserves	\$ 3,151,959
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Solid Waste

Improvement Reserves	\$ 1,688,407
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Water District Fund

Improvement Reserves	\$ 74,744
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Community Services

Kahle Drive Reconstruction	\$ 180,000
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Ad Valorem Capital Projects

Valley Jail Expansion Phase I, II, III	\$ 5,600,000
Improvement Reserves	1,670,000

Total	\$ 7,270,000
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East Fork Fire District

Improvements	\$ 3,484
Renovation of EFFD office building	136,400
Offsite Improvement - Station 12	100,000

Total	\$ 239,884
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Town of Gardnerville

Town of G'ville Transportation Improvements	\$ 506,771
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Town of Genoa

Drainage Improvements	\$ 50,000
Facility Improvements	50,000
Utility Improvements	20,000

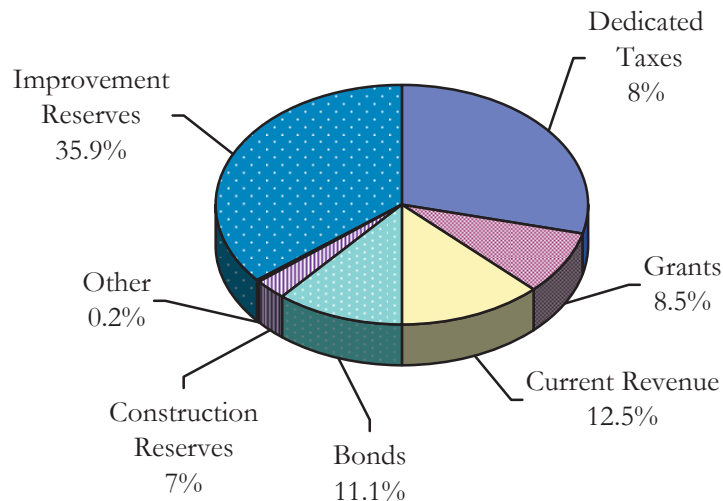
Total	\$ 120,000
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Town of Minden

Town of Minden Facility Improvements	\$ 1,373,073
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Project Financing

Funding for projects in the FY 09-10 Capital Budget come from a variety of sources.



Dedicated Taxes: Funds received through taxes raised specifically for road improvements (i.e. room and gas taxes) or general County improvements (property tax): \$5,978,621.

Grants: Federal grants, State grants, or revenue sharing. Many grants require partial matching funds by the County through current revenues: \$1,757,200.

Bonds: Funds received from the sale of bonds, including general obligation and revenue bonds: \$2,295,000.

Current Revenues: Funds from operating activities that may benefit the entire County (General Fund or Administration Funds), utility users (Water and Sewer funds), or airport users (Airport Fund): \$2,573,237.

Construction Reserves: Funds specifically reserved for capital projects. Reserves can include funds from all the other financing sources above and can accumulate over several years: \$583,125.

Improvement Reserves: Funds used for Capital Improvement Projects that originate from the County's Fund Reserves: \$7,426,316.

Other Revenue Sources: Other funds include proceeds from sale of property, donations, developer contributions, and miscellaneous fees, etc.: \$50,000.

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Summary of Indebtedness

This section provides an overview of the County's outstanding debt and schedule of debt repayment. The County utilizes both short and long-term debt in managing the financial business of the County. The County's short-term obligations consist of capital leases and notes. The long-term debt consists of tax-exempt debt issued to fund long-term capital improvement projects and to refund earlier debt issuances for similar projects.

The debt schedules in this section show how much debt service will be paid in the future, given the assumption that no new bonds will be sold. In reality, the County will most likely continue to use debt in the future in order to replace or improve infrastructure consistent with the County's Capital Improvement Plan, long range financial plans, and State and Local laws and regulations.

Debt Limitation

General obligation (G.O.) debt is comprised of bonds issued and backed by the full faith and credit of the County for the repayment of the bonds. This includes G.O. bonds, G.O. revenue bonds, and G.O. special assessment bonds. State statutes limit the aggregate principal amount of the County's general obligation debt to ten percent (10%) of the County's total reported assessed valuation. Based upon the assessed valuation for FY 08-09 of \$3,492,523,590, the County is limited to general obligation indebtedness in the aggregate amount of \$349,252,359. The County has \$21,140,308 of general obligation debt outstanding as of June 30, 2009.

The following table presents a record of the County's outstanding general obligation indebtedness with respect to its statutory debt limitation.

STATUTORY DEBT LIMITATION

Douglas County, Nevada

Fiscal Year Ended	Assessed Valuation	Debt Limit	Outstanding	Additional Statutory
			General Obligation Debt	
June 30				Debt Capacity
1999	1,370,934,871	137,093,487	12,375,955	124,663,532
2000	1,413,035,513	141,303,551	11,822,877	129,480,674
2001	1,469,943,984	146,994,398	21,135,000	125,859,398
2002	1,639,837,048	163,983,704	21,655,000	142,328,705
2003	1,737,265,060	173,726,506	20,545,000	153,181,506
2004	1,858,278,871	185,827,887	19,350,000	166,477,887
2005	2,000,179,481	200,179,948	25,684,000	174,333,948
2006	2,437,660,471	243,766,047	25,640,227	218,125,770
2007	2,971,417,791	297,141,779	24,339,554	272,802,225
2008	3,304,227,702	330,422,770	22,837,831	307,584,939
2009	3,492,523,590	349,252,359	21,140,308	307,584,939

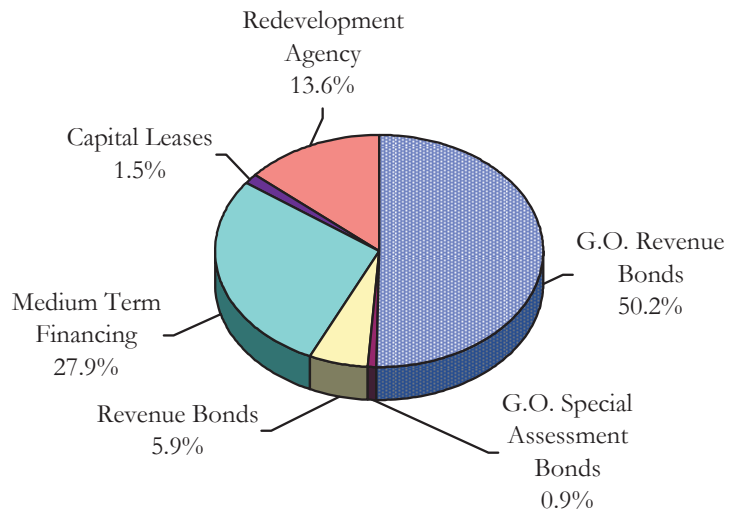
SOURCE: Douglas County Debt Management Policy, July 2009 for FY 09-10

The County may issue general obligation bonds by means of authority granted to it by its electorate or the State Legislature or, under certain circumstances, without an election as provided in existing statutes.

FY 09-10 Debt Service by Type

Debt Service by Type

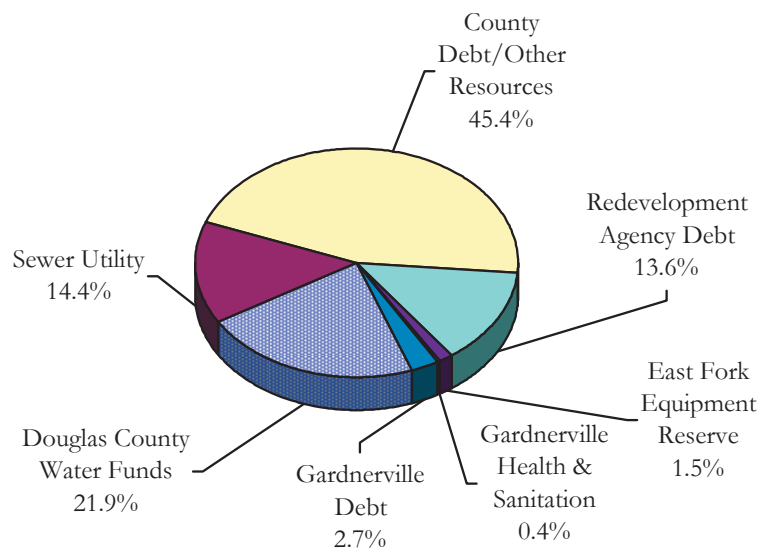
Type	Budget
G.O. Revenue Bonds	2,677,916
G.O. Special Assessment Bonds	50,624
Revenue Bonds	315,280
Medium Term Financing	1,486,583
Capital Leases	78,765
Redevelopment Agency	725,500
Total	5,334,667



FY 09-10 Debt Service by Fund

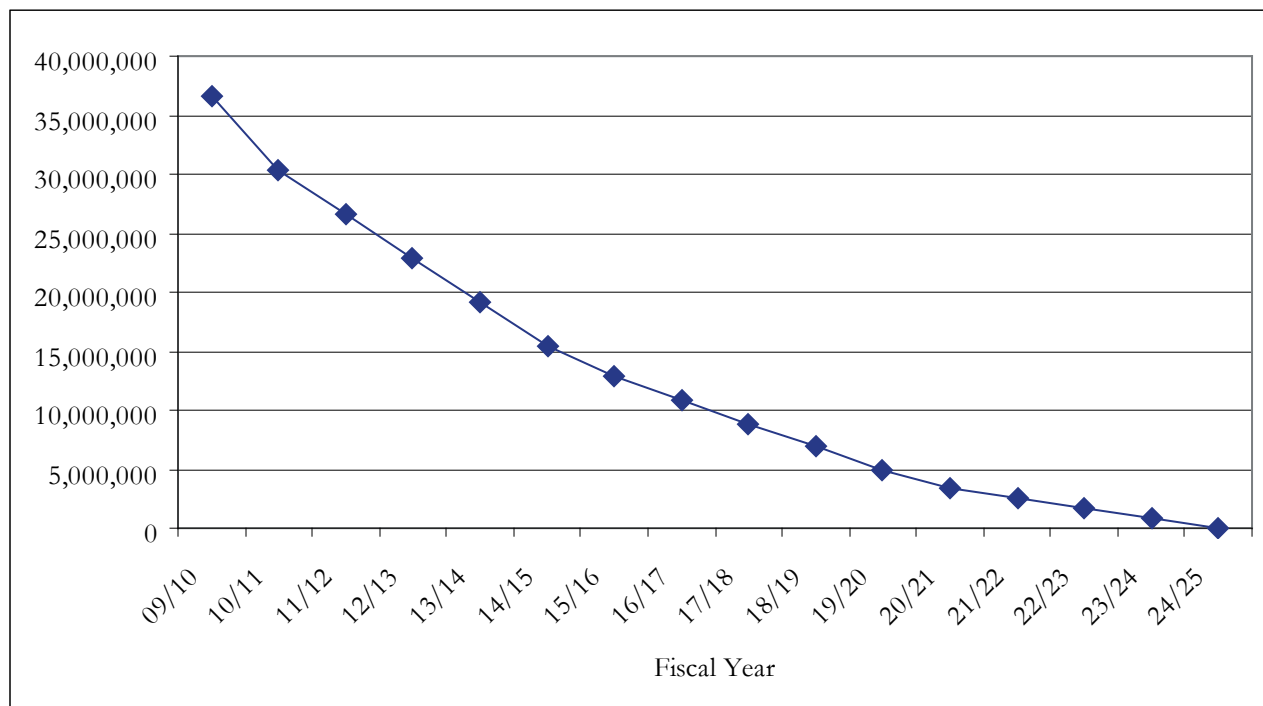
Debt Service by Fund

Type	Budget
Douglas County Water Funds	1,170,402
Sewer Utility	769,962
County Debt/Other Resources	2,424,525
Redevelopment Agency Debt	725,500
East Fork Equipment Reserve	78,765
Gardnerville Health & Sanitation	21,157
Gardnerville Debt	144,356
Total	5,334,667



Total Outstanding Debt by Year

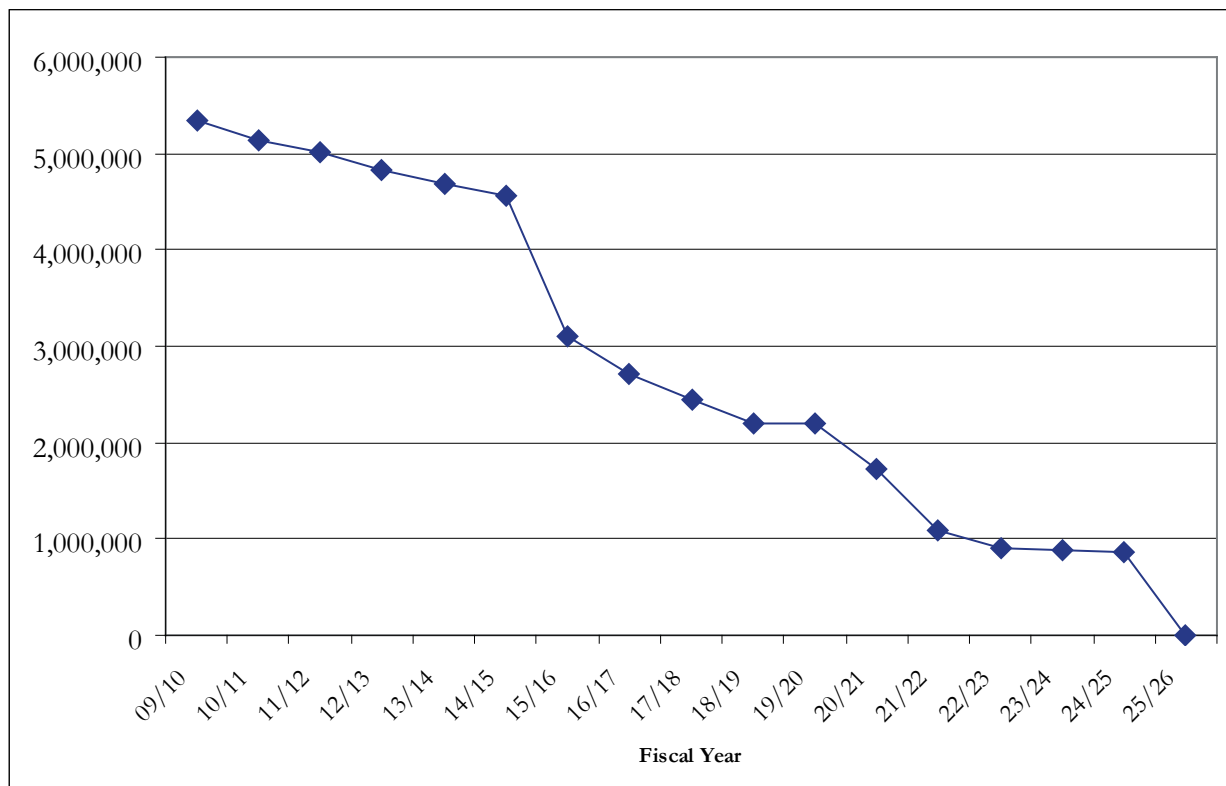
Fiscal Year	G.O. Revenue Bonds	Special Assessment Bonds	Revenue Bonds	Medium Term Financing	Capital Leases	Redevelopment Agency	Total
09/10	22,333,542	92,588	1,550,000	6,512,251	76,160	6,000,000	36,564,541
10/11	18,119,373	34,065	1,380,000	5,288,753	-	5,600,000	30,422,191
11/12	16,257,024	-	1,205,000	4,009,031		5,200,000	26,671,055
12/13	14,396,670		1,020,000	2,720,797		4,800,000	22,937,467
13/14	12,586,281		830,000	1,387,855		4,400,000	19,204,136
14/15	10,797,826		635,000	-		4,000,000	15,432,826
15/16	8,923,273		430,000			3,600,000	12,953,273
16/17	7,349,589		220,000			3,200,000	10,769,589
17/18	5,965,739		-			2,800,000	8,765,739
18/19	4,518,689					2,400,000	6,918,689
19/20	2,999,402					2,000,000	4,999,402
20/21	1,867,842					1,600,000	3,467,842
21/22	1,322,969					1,200,000	2,522,969
22/23	911,745					800,000	1,711,745
23/24	479,128					400,000	879,128
24/25	25,077					-	25,077
25/26						-	-



Total Debt Service by Year

Total Debt Service by Year

	G.O. Revenue	G.O. Special Assessment	Medium Term Revenue	Capital Leases	Redevelopment Agency		
Fiscal Year	Bonds	Bonds	Bonds	Financing	Leases	Agency	Total
09/10	2,677,916	50,624	315,280	1,486,583	78,765	725,500	5,334,667
10/11	2,604,449	49,255	223,480	1,483,778	78,766	704,500	5,144,227
11/12	2,594,310	24,027	222,443	1,485,953		683,500	5,010,232
12/13	2,509,092		226,143	1,437,794		662,500	4,835,529
13/14	2,377,549		224,533	1,434,794		641,500	4,678,376
14/15	2,275,386		222,650	1,436,957		620,500	4,555,493
15/16	2,282,115		225,348			599,500	3,106,963
16/17	1,909,099		222,513			578,500	2,710,111
17/18	1,659,132		224,235			557,500	2,440,867
18/19	1,664,232					536,500	2,200,732
19/20	1,675,081					515,500	2,190,581
20/21	1,229,136					494,500	1,723,636
21/22	607,881					473,500	1,081,381
22/23	453,732					452,500	906,232
23/24	455,811					431,500	887,311
24/25	456,763					410,500	867,263
25/26	25,077					-	25,077
26/27						-	-
	47,962,099	597,198	3,950,283	15,097,652	551,356	12,130,513	80,289,101



Total Outstanding Debt by Year

G.O. Revenue Bonds

	Various splits to Cave Rock Skyland & Ridgeview Funds 319, 320 & 315 1997B Refunding Issue				Recreational Kahle Park Phase 2 Fund 541 1998 Issue			
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				1,185,000				2,200,000
96/97	4,804	4,804		1,185,000				
97/98	83,723	63,723	20,000	1,165,000				
98/99	67,973	62,973	5,000	1,160,000				2,200,000
99/00	67,698	62,698	5,000	1,155,000	127,700	127,700		2,200,000
00/01	67,373	62,373	5,000	1,150,000	90,141	90,141		2,200,000
01/02	67,048	62,048	5,000	1,145,000	90,141	90,141		2,200,000
02/03	66,731	61,731	5,000	1,140,000	235,141	90,141	145,000	2,055,000
03/04	66,431	61,431	5,000	1,135,000	234,776	84,776	150,000	1,905,000
04/05	173,931	58,931	115,000	1,020,000	234,076	79,076	155,000	1,750,000
05/06	176,831	51,831	125,000	895,000	238,031	73,031	165,000	1,585,000
06/07	174,231	44,231	130,000	765,000	236,431	66,431	170,000	1,415,000
07/08	176,698	36,698	140,000	625,000	234,631	59,631	175,000	1,240,000
08/09	174,554	29,554	145,000	480,000	287,456	52,456	235,000	1,005,000
09/10	172,038	22,038	150,000	330,000	287,821	42,821	245,000	760,000
10/11	174,179	14,179	160,000	170,000	262,715	32,715	230,000	530,000
11/12	175,808	5,808	170,000	-	233,055	23,055	210,000	320,000
12/13					234,025	14,025	220,000	100,000
13/14					104,400	4,400	100,000	-
Totals	1,890,052	705,052	1,185,000		3,130,543	930,543	2,200,000	

G.O. Revenue Bonds (continued)

	Solid Waste Refunding Bonds Fund 541 2004 Issue				Transportation Bonds Fund 541 2000 Issue			
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				1,670,000				3,500,000
00/01					313,485	213,485	100,000	3,400,000
01/02					305,735	205,735	100,000	3,300,000
02/03					302,985	197,985	105,000	3,195,000
03/04					304,848	189,848	115,000	3,080,000
04/05	51,163	51,163	-	1,670,000	2,530,935	180,935	2,350,000	730,000
05/06	70,300	70,300	-	1,670,000	175,450	45,450	130,000	600,000
06/07	168,800	68,800	100,000	1,570,000	170,375	35,375	135,000	465,000
07/08	165,800	65,800	100,000	1,470,000	170,048	25,048	145,000	320,000
08/09	162,550	62,550	100,000	1,370,000	172,363	17,363	155,000	165,000
09/10	158,925	58,925	100,000	1,270,000	173,993	8,993	165,000	-
10/11	155,050	55,050	100,000	1,170,000				
11/12	155,819	50,819	105,000	1,065,000				
12/13	161,144	46,144	115,000	950,000				
13/14	161,000	41,000	120,000	830,000				
14/15	155,600	35,600	120,000	710,000				
15/16	160,056	30,056	130,000	580,000				
16/17	159,175	24,175	135,000	445,000				
17/18	157,813	17,813	140,000	305,000				
18/19	160,925	10,925	150,000	155,000				
19/20	158,681	3,681	155,000	-				
Totals	2,362,800	692,800	1,670,000		4,620,215	1,120,215	3,500,000	

G.O. Revenue Bonds (continued)

	Water Bonds Fund 318 2000A Issue				Sewer Bonds Fund 325 2000B Issue			
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				2,500,000				4,000,000
00/01	67,861	67,861		2,500,000	108,587	108,587		4,000,000
01/02	127,239	127,239		2,500,000	203,600	203,600		4,000,000
02/03	204,964	124,964	80,000	2,420,000	329,903	199,903	130,000	3,870,000
03/04	205,922	120,922	85,000	2,335,000	328,423	193,423	135,000	3,735,000
04/05	206,636	116,636	90,000	2,245,000	326,700	186,700	140,000	3,595,000
05/06	1,646,747	66,747	1,580,000	665,000	2,636,893	106,893	2,530,000	1,065,000
06/07	129,575	29,575	100,000	565,000	202,511	47,511	155,000	910,000
07/08	124,700	24,700	100,000	465,000	204,670	39,670	165,000	745,000
08/09	124,683	19,683	105,000	360,000	206,342	31,342	175,000	570,000
09/10	129,280	14,280	115,000	245,000	202,669	22,669	180,000	390,000
10/11	128,531	8,531	120,000	125,000	203,609	13,609	190,000	200,000
11/12	127,539	2,539	125,000	-	204,063	4,063	200,000	-
Totals	3,223,675	723,675	2,500,000		5,157,970	1,157,970	4,000,000	

G.O. Revenue Bonds (continued)

	Water Bonds Fund 319 2002C Issue				Water Bonds Fund 318 2004A Issue			
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				1,250,000				2,065,000
01/02	23,089	23,089		1,250,000				
02/03	65,619	60,619	5,000	1,245,000				
03/04	65,521	60,521	5,000	1,240,000				
04/05	65,398	60,398	5,000	1,235,000	74,370	74,370	-	2,065,000
05/06	65,252	60,252	5,000	1,230,000	85,811	85,811	-	2,065,000
06/07	65,087	60,087	5,000	1,225,000	85,811	85,811	-	2,065,000
07/08	64,907	59,907	5,000	1,220,000	85,811	85,811	-	2,065,000
08/09	64,715	59,715	5,000	1,215,000	182,832	82,832	100,000	1,965,000
09/10	64,515	59,515	5,000	1,210,000	179,468	79,468	100,000	1,865,000
10/11	64,306	59,306	5,000	1,205,000	175,978	75,978	100,000	1,765,000
11/12	64,090	59,090	5,000	1,200,000	172,249	72,249	100,000	1,665,000
12/13	151,199	56,199	95,000	1,105,000	168,499	68,499	100,000	1,565,000
13/14	151,757	51,757	100,000	1,005,000	164,520	64,520	100,000	1,465,000
14/15	151,950	46,950	105,000	900,000	165,216	60,216	105,000	1,360,000
15/16	151,785	41,785	110,000	790,000	165,570	55,570	110,000	1,250,000
16/17	151,268	36,268	115,000	675,000	165,700	50,700	115,000	1,135,000
17/18	150,390	30,390	120,000	555,000	165,783	45,783	120,000	1,015,000
18/19	149,182	24,182	125,000	430,000	165,560	40,560	125,000	890,000
19/20	152,488	17,488	135,000	295,000	164,998	34,998	130,000	760,000
20/21	155,214	10,214	145,000	150,000	168,918	28,918	140,000	620,000
21/22	152,575	2,575	150,000	-	167,559	22,559	145,000	475,000
22/23					165,840	15,840	150,000	325,000
23/24					168,458	8,458	160,000	165,000
24/25					165,653	653	165,000	-
Totals	2,190,306	940,306	1,250,000		3,204,602	1,139,602	2,065,000	

G.O. Revenue Bonds (continued)

	Sewer Bonds Fund 325 2004B Issue				Transportation Refunding Bonds Fund 541 2005 Issue			
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				3,000,000				2,488,000
04/05	109,055	109,055	-	3,000,000				2,488,000
05/06	125,833	125,833	-	3,000,000	80,946	80,946	-	2,488,000
06/07	125,833	125,833	-	3,000,000	88,573	88,573	-	2,488,000
07/08	237,143	122,143	115,000	2,885,000	102,573	88,573	14,000	2,474,000
08/09	237,958	117,958	120,000	2,765,000	115,825	87,825	28,000	2,446,000
09/10	238,311	113,311	125,000	2,640,000	116,811	86,811	30,000	2,416,000
10/11	238,302	108,302	130,000	2,510,000	286,230	84,230	202,000	2,214,000
11/12	237,933	102,933	135,000	2,375,000	286,967	76,967	210,000	2,004,000
12/13	237,349	97,349	140,000	2,235,000	287,420	69,420	218,000	1,786,000
13/14	236,566	91,566	145,000	2,090,000	287,588	61,588	226,000	1,560,000
14/15	235,411	85,411	150,000	1,940,000	291,436	53,436	238,000	1,322,000
15/16	234,354	79,354	155,000	1,785,000	288,909	44,909	244,000	1,078,000
16/17	237,800	72,800	165,000	1,620,000	290,134	36,134	254,000	824,000
17/18	235,861	65,861	170,000	1,450,000	292,003	27,003	265,000	559,000
18/19	238,350	58,350	180,000	1,270,000	292,480	17,480	275,000	284,000
19/20	240,231	50,231	190,000	1,080,000	291,601	7,601	284,000	-
20/21	236,685	41,685	195,000	885,000				
21/22	237,514	32,514	205,000	680,000				
22/23	237,679	22,679	215,000	465,000				
23/24	237,161	12,161	225,000	240,000				
24/25	240,940	940	240,000	-				
Totals	4,636,266	1,636,266	3,000,000			911,494	2,488,000	

G.O. Revenue Bonds (continued)

Fiscal Year	Sewer Refunding Bonds Fund 325 2005B Issue				Water Refunding Bonds Lake Systems Split between 316, 319 & 320 2005A Issue			
	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				1,540,000				1,190,000
04/05	9,154	9,154	-	1,540,000	7,071	7,071	-	1,190,000
05/06	74,900	74,900	-	1,540,000	57,850	57,850	-	1,190,000
06/07	74,900	74,900	-	1,540,000	57,850	57,850	-	1,190,000
07/08	212,042	72,042	140,000	1,400,000	165,604	55,604	110,000	1,080,000
08/09	210,771	65,771	145,000	1,255,000	165,646	50,646	115,000	965,000
09/10	213,229	58,229	155,000	1,100,000	164,750	44,750	120,000	845,000
10/11	210,333	50,333	160,000	940,000	163,604	38,604	125,000	720,000
11/12	212,042	42,042	170,000	770,000	162,208	32,208	130,000	590,000
12/13	208,396	33,396	175,000	595,000	160,563	25,563	135,000	455,000
13/14	209,354	24,354	185,000	410,000	163,521	18,521	145,000	310,000
14/15	214,667	14,667	200,000	210,000	161,125	11,125	150,000	160,000
15/16	214,375	4,375	210,000	-	163,333	3,333	160,000	-
Totals		524,163	1,540,000			403,125	1,190,000	

G.O. Revenue Bonds (continued)

	Water Refunding Bonds - Valley Systems Split between 315, 317 & 318 2005C Issue				Sewer Refunding Bonds Fund 325 2005E Issue			
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				1,785,000				2,558,000
04/05	10,908	10,908	-	1,785,000				
05/06	89,250	89,250	-	1,785,000	53,608	53,608	-	2,558,000
06/07	89,250	89,250	-	1,785,000	115,695	100,695	15,000	2,543,000
07/08	89,250	89,250	-	1,785,000	116,080	100,080	16,000	2,527,000
08/09	244,583	84,583	160,000	1,625,000	116,425	99,425	17,000	2,510,000
09/10	246,292	76,292	170,000	1,455,000	115,753	98,753	17,000	2,493,000
10/11	247,500	67,500	180,000	1,275,000	116,059	98,059	18,000	2,475,000
11/12	248,208	58,208	190,000	1,085,000	116,325	97,325	19,000	2,456,000
12/13	248,417	48,417	200,000	885,000	319,759	91,759	228,000	2,228,000
13/14	243,271	38,271	205,000	680,000	319,545	82,545	237,000	1,991,000
14/15	242,729	27,729	215,000	465,000	322,884	72,884	250,000	1,741,000
15/16	241,688	16,688	225,000	240,000	325,710	62,710	263,000	1,478,000
16/17	245,000	5,000	240,000	-	322,160	52,160	270,000	1,208,000
17/18					323,218	41,218	282,000	926,000
18/19					322,826	29,826	293,000	633,000
19/20					326,884	17,884	309,000	324,000
20/21					329,333	5,333	324,000	-
Totals		701,346	1,785,000			1,104,262	2,558,000	

G.O. Revenue Bonds (continued)

	SRF Water Bonds Fund 321 2005				Water Refunding Bonds Split between Funds 318, 314 & 321 2006A Issue			
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue								2,397,000
05/06	2,700	2,700	-	285,835	47,141	47,141	-	2,397,000
06/07	12,877	12,877	-	497,771	127,133	95,133	32,000	2,365,000
07/08	20,724	20,724	-	674,542	126,830	93,830	33,000	2,332,000
08/09	35,306	19,939	15,367	659,175	126,486	92,486	34,000	2,298,000
09/10	50,434	19,006	31,428	627,747	126,103	91,103	35,000	2,263,000
10/11	50,419	18,045	32,374	595,373	127,633	89,633	38,000	2,225,000
11/12	50,405	17,056	33,349	562,024	147,600	87,600	60,000	2,165,000
12/13	50,390	16,036	34,354	527,670	281,933	81,933	200,000	1,965,000
13/14	50,375	14,986	35,389	492,281	285,653	73,653	212,000	1,753,000
14/15	50,359	13,904	36,455	455,826	284,010	65,010	219,000	1,534,000
15/16	50,342	12,789	37,553	418,273	285,994	55,994	230,000	1,304,000
16/17	50,325	11,641	38,684	379,589	287,537	46,537	241,000	1,063,000
17/18	50,308	10,458	39,850	339,739	283,757	36,757	247,000	816,000
18/19	50,290	9,240	41,050	298,689	284,620	26,620	258,000	558,000
19/20	50,272	7,985	42,287	256,402	289,927	15,927	274,000	284,000
20/21	50,252	6,692	43,560	212,842	288,734	4,734	284,000	-
21/22	50,233	5,360	44,873	167,969				
22/23	50,213	3,989	46,224	121,745				
23/24	50,192	2,575	47,617	74,128				
24/25	50,170	1,119	49,051	25,077				
	25,077		25,077	-				
Totals		227,121	674,542			1,004,091	2,397,000	

G.O. Revenue Bonds (continued)

SRF Water Bonds Funds 319 & 320 2009					Total G.O. Revenue Bonds	Total G.O. Revenue Bonds
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance	Principal Balances	Annual Debt Service
Issue						
96/97					1,185,000	4,804
97/98					1,165,000	83,723
98/99					3,360,000	67,973
99/00					3,355,000	195,398
00/01					13,250,000	647,447
01/02					14,395,000	816,852
02/03					13,925,000	1,205,344
03/04					13,430,000	1,205,921
04/05					24,313,000	3,799,397
05/06					25,018,835	5,627,543
06/07					24,388,771	1,924,932
07/08					23,307,542	2,297,510
08/09				128,795	21,653,175	2,628,495
09/10	37,526	37,526	-	2,423,795	22,333,542	2,677,916
10/11					18,119,373	2,604,449
11/12		Note: This SRF loan is in the draw-down phase and future amortization is as yet unknown			16,257,024	2,594,310
12/13					14,396,670	2,509,092
13/14					12,586,281	2,377,549
14/15					10,797,826	2,275,386
15/16					8,923,273	2,282,115
16/17					7,349,589	1,909,099
17/18					5,965,739	1,659,132
18/19					4,518,689	1,664,232
19/20					2,999,402	1,675,081
20/21					1,867,842	1,229,136
21/22					1,322,969	607,881
22/23					911,745	453,732
23/24					479,128	455,811
24/25					25,077	456,763
					-	25,077
Totals						47,962,099

G.O. Special Assessment Bonds

2004 Zephyr Water Assessment "Note" Fund 541				
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				540,000
04/05	162,507	18,507	144,000	396,000
05/06	85,541	11,804	73,723	322,277
06/07	89,851	9,528	58,723	263,554
07/08	83,202	7,082	58,723	204,831
08/09	52,192	4,772	53,720	151,111
09/10	50,624	3,304	58,523	92,588
10/11	49,255	1,835	58,523	34,065
11/12	24,027	367	34,065	-
Totals	597,198	57,198	540,000	

Revenue Bonds

Highway Revenue Improvement & Refunding 2003 Fund 541				
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				3,145,000
99/00				
00/01				
01/02				
02/03				
03/04	263,779	108,779	155,000	2,990,000
04/05	319,168	89,168	230,000	2,760,000
05/06	314,568	84,568	230,000	2,530,000
06/07	314,624	79,624	235,000	2,295,000
07/08	313,980	73,980	240,000	2,055,000
08/09	317,543	67,543	250,000	1,805,000
09/10	315,280	60,280	255,000	1,550,000
10/11	223,480	53,480	170,000	1,380,000
11/12	222,443	47,443	175,000	1,205,000
12/13	226,143	41,143	185,000	1,020,000
13/14	224,533	34,533	190,000	830,000
14/15	222,650	27,650	195,000	635,000
15/16	225,348	20,348	205,000	430,000
16/17	222,513	12,513	210,000	220,000
17/18	224,235	4,235	220,000	-
Totals	3,950,283	805,283	3,145,000	

Medium Term Financing

Fiscal Year	Various Purpose Bonds 1999 Fund 541				Various Purpose Bonds 2002 Fund 541			
	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				1,500,000				3,100,000
99/00	34,275	34,275	-	1,500,000				
00/01	181,135	66,135	115,000	1,385,000				
01/02	181,200	61,200	120,000	1,265,000				
02/03	185,950	55,950	130,000	1,135,000				
03/04	185,250	50,250	135,000	1,000,000	434,471	159,471	275,000	2,825,000
04/05	189,018	44,018	145,000	855,000	380,375	100,375	280,000	2,545,000
05/06	192,190	37,190	155,000	700,000	375,475	90,475	285,000	2,260,000
06/07	189,865	29,865	160,000	540,000	368,975	78,975	290,000	1,970,000
07/08	192,025	22,025	170,000	370,000	367,175	67,175	300,000	1,670,000
08/09	193,580	13,580	180,000	190,000	366,138	56,138	310,000	1,360,000
09/10	194,608	4,608	190,000	-	365,500	45,500	320,000	1,040,000
10/11					368,619	33,619	335,000	705,000
11/12					365,869	20,869	345,000	360,000
12/13					367,200	7,200	360,000	-
Totals	1,919,095	419,095	1,500,000		3,759,796	659,796	3,100,000	

Medium Term Financing (continued)

Fiscal Year	Gardnerville-Med Term Financing 2002 Split between 613 & 611 (613 only)				Gardnerville-Med Term Financing 2002 Split between 613 & 611 (611 only)			
	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				162,500				162,500
01/02					1,248.29	1,248		
02/03	15,741	6,891	8,850	153,650	16,274.77	7,425	8,850	153,650
03/04	21,129	7,129	14,000	139,650	20,966.96	6,967	14,000	139,650
04/05	21,180	6,480	14,700	124,950	21,009.24	6,309	14,700	124,950
05/06	21,198	5,798	15,400	109,550	21,019.04	5,619	15,400	109,550
06/07	21,233	5,083	16,150	93,400	21,045.78	4,896	16,150	93,400
07/08	21,284	4,334	16,950	76,450	21,087.14	4,137	16,950	76,450
08/09	21,297	3,547	17,750	58,700	21,091.38	3,341	17,750	58,700
09/10	21,374	2,724	18,650	40,050	21,157.34	2,507	18,650	40,050
10/11	21,408	1,858	19,550	20,500	21,181.54	1,632	19,550	20,500
11/12	21,451	951	20,500	-	21,213.40	713	20,500	-
Totals	207,295	44,795	162,500		207,295	44,795	162,500	

Fiscal Year	Medium Term Parking Garage 2004 Fund 541				Gardnerville-Med. Term Financing 005 Fund 613			
	Total Payment	Interest Portion	Principal Portion	Principal Balance	Total Payment	Interest Portion	Principal Portion	Principal Balance
Issue				2,780,000				900,000
04/05	62,788	62,788	-	2,780,000				
05/06	124,180	124,180	-	2,780,000	6,575	6,575	-	900,000
06/07	125,575	125,575	-	2,780,000	122,982	39,150	83,832	816,168
07/08	125,575	125,575	-	2,780,000	122,981	35,503	87,478	728,690
08/09	125,575	125,575	-	2,780,000	122,982	31,698	91,284	637,406
09/10	379,075	119,075	260,000	2,520,000	122,982	27,727	95,255	542,151
10/11	565,950	100,950	465,000	2,055,000	122,982	23,584	99,398	442,753
11/12	562,200	77,200	485,000	1,570,000	122,982	19,260	103,722	339,031
12/13	552,575	52,575	500,000	1,070,000	122,982	14,748	108,234	230,797
13/14	554,575	29,575	525,000	545,000	122,982	10,040	112,942	117,855
14/15	554,538	9,538	545,000	-	122,982	5,127	117,855	-
Totals	3,732,605	952,605	2,780,000		1,113,410	213,410	900,000	

Medium Term Financing (continued)

Medium Term Parking Garage 2005 Fund 541					Total Medium Term Financing Principal Balances	Total Medium Term Financing Annual Debt Service
Fiscal Year	Total Payment	Interest Portion	Principal Portion	Principal Balance		
Issue				3,220,000		
99/00					1,500,000	34,275
00/01					1,385,000	181,135
01/02					1,265,000	182,448
02/03					1,442,300	217,965
03/04					4,104,300	661,818
04/05	-	-	-	3,220,000	9,649,900	674,369
05/06	269,641	124,641	145,000	3,075,000	9,934,100	1,010,277
06/07	275,988	120,988	155,000	2,920,000	9,212,968	1,125,663
07/08	271,338	116,338	155,000	2,765,000	8,466,590	1,121,490
08/09	271,688	111,688	160,000	2,605,000	7,689,806	1,122,353
09/10	381,888	106,888	275,000	2,330,000	6,512,251	1,486,583
10/11	383,638	98,638	285,000	2,045,000	5,288,753	1,483,778
11/12	392,238	87,238	305,000	1,740,000	4,009,031	1,485,953
12/13	395,038	75,038	320,000	1,420,000	2,720,797	1,437,794
13/14	757,238	62,238	695,000	725,000	1,387,855	1,434,794
14/15	759,438	34,438	725,000	-	-	1,436,957
Totals	4,158,129	938,129	3,220,000			15,097,652

Capital Lease

First Municipal-EFFPD Ladder Truck-2003 Fund 652				
Fiscal Year	Total Annual Debt Service	Interest Portion	Principal Portion	Principal Balance
Issue				474,976
04/05	78,765	24,597	54,168	420,808
05/06	78,765	14,392	64,373	356,435
06/07	78,765	12,190	66,575	289,860
07/08	78,765	9,913	68,852	221,008
08/09	78,765	7,558	71,206	149,802
09/10	78,765	5,123	73,642	76,160
10/11	78,765	2,605	76,160	-
Totals	551,355	76,379	474,976	

Redevelopment Agency

Fiscal Year	Redevelopment Note				
	Total Payment	Interest Payment	Principal Payment	Additional Principal Advances	Principal Balance
Issue					7,300,000
12/1/03	36,500	36,500			7,300,000
12/12/03	-			200,000	7,500,000
2/13/04	-			275,000	7,775,000
6/1/04	124,315	124,315	-		7,775,000
6/30/04	200,000	-	200,000		7,575,000
12/1/04	123,635	123,635	-		7,575,000
6/1/05	407,563	132,563	275,000		7,300,000
12/1/05	346,000	146,000	200,000		7,100,000
6/1/06	142,000	142,000	-		7,100,000
12/1/06	350,875	150,875	200,000		6,900,000
6/1/07	155,250	155,250			6,900,000
12/1/07	413,875	163,875	250,000		6,650,000
6/1/08	166,250	166,250			6,650,000
12/1/08	416,250	166,250	250,000		6,400,000
6/1/09	160,000	160,000			6,400,000
12/1/09	568,000	168,000	400,000		6,000,000
6/1/10	157,500	157,500			6,000,000
12/1/10	557,500	157,500	400,000		5,600,000
6/1/11	147,000	147,000			5,600,000
12/1/11	547,000	147,000	400,000		5,200,000
6/1/12	136,500	136,500			5,200,000
12/1/12	536,500	136,500	400,000		4,800,000
6/1/13	126,000	126,000			4,800,000
12/1/13	526,000	126,000	400,000		4,400,000
6/1/14	115,500	115,500			4,400,000
12/1/14	515,500	115,500	400,000		4,000,000
6/1/15	105,000	105,000			4,000,000
12/1/15	505,000	105,000	400,000		3,600,000
6/1/16	94,500	94,500			3,600,000
12/1/16	494,500	94,500	400,000		3,200,000
6/1/17	84,000	84,000			3,200,000
12/1/17	484,000	84,000	400,000		2,800,000
6/1/18	73,500	73,500			2,800,000
12/1/18	473,500	73,500	400,000		2,400,000
6/1/19	63,000	63,000			2,400,000
12/1/19	463,000	63,000	400,000		2,000,000
6/1/20	52,500	52,500			2,000,000
12/1/20	452,500	52,500	400,000		1,600,000
6/1/21	42,000	42,000			1,600,000
12/1/21	442,000	42,000	400,000		1,200,000
6/1/22	31,500	31,500			1,200,000
12/1/22	431,500	31,500	400,000		800,000
6/1/23	21,000	21,000			800,000
12/1/23	421,000	21,000	400,000		400,000
6/1/24	10,500	10,500			400,000
12/1/24	410,500	10,500	400,000		-
Totals	12,130,513	4,355,513	7,775,000		

Appendix

A resource for additional information on budget related items, including augmentations, transfers, fund balances, and personnel. Important statistical information about Douglas County is also included here.

Budget Augmentation & Budget Transfers

Budget Augmentation

The County's budget may be amended or augmented by three methods: Purchase Order Carryovers, Administrative Carryovers, and by County Commission action. Under all instances where appropriations are increased, funds must be available to match the request. Augmentation of the County's budget is governed under NRS 354.615.

Purchase Order Carryovers: At the end of each fiscal year, the Comptroller's Office reviews outstanding (open) purchase orders with the departments and determines whether the purchase orders should be carried forward into the next fiscal year. When a purchase order is "carried forward," a department's appropriation increases in the new fiscal year by the amount of the purchase order. Purchase order carryovers are submitted to the Board of Commissioners as part of the augmentation process for approval. These funds are encumbered and reserves for encumbrances are noted in the audit.

Administrative Carryovers: At the end of each fiscal year, the Comptroller's Office requests that each department review their budgets for items or programs for which an expenditure is still outstanding. This may include a project that has been initiated, but not completed, or an item ordered, but not received. Administrative carryover requests are reviewed to determine the merit of the request and to insure funding is available. All administrative carryovers are submitted to the Board of Commissioners as part of the augmentation process for approval. The approved carryover request increases the department's budget appropriation in the new fiscal year. Funding comes from the larger than anticipated ending fund balance (e.g. prior year savings & over budget revenue).

County Commission Action: Throughout the year, the County Commission considers departmental requests for additional appropriations to fund activities not included in the adopted budget. When requests are approved, the department's appropriations are increased. Funds may be transferred from contingency accounts or from appropriated reserves. If the action uses new or increased revenues, a formal augmentation must take place.

Augmentation Process: If anticipated resources actually available during a budget period exceed those estimated, a local government may augment a budget as follows:

- 1) If the augmentation is for appropriations of a fund to which Ad Valorem taxes are allocated as a source of revenue, the governing body shall, by majority vote of all members of the governing body, adopt a resolution reciting the appropriations to be augmented, and the nature of the unanticipated resources intended to be used for the augmentation. Before the adoption of the resolution, the governing body shall publish notice of its intention to act thereon in a newspaper of general circulation in the County for at least one publication. No vote may be taken upon the resolution until 3 days after the publication of the notice.
- 2) If the augmentation is for any other fund, the governing body shall adopt, by majority vote of all members of the governing body, a resolution providing therefore at a regular meeting of the body.

A budget augmentation becomes effective upon delivery, to the State Department of Taxation, an executed copy of the resolution providing for the augmentation. The Amended Budget, as shown in the County's financial audit, reflects all changes in budgeted revenues and appropriations. The County's budget is generally augmented three times during the fiscal year (August, December and June). The augmentation in August primarily covers Purchase Orders carried over from the prior fiscal year. The December augmentation makes adjustments in opening fund balances or other areas as provided for in the final audit. The June augmentation incorporates changes to the budget that have been approved during the year.

Transfers

A transfer is the movement of appropriations from one line item to another. There are two separate types of transfers: Adopted (interfund) and budget (intrafund).

Adopted Transfers

Adopted transfers are planned budget transfers from one fund to another (interfund). Necessary transfers are determined during budget development and are part of the adopted budget. Transfers-In are shown as current revenue while Transfers-Out are shown as a non-operating expenditure within specific funds. Transfers-In must always equal Transfers-Out. Transfers artificially inflate the size of the County's budget because they do not represent new revenue, but simply the transfer of budget from one fund to another. Approval from the County Commission is required for all interfund transfers that are deemed necessary during the fiscal year. These would be included as part of the budget augmentation process. FY 09-10 Adopted transfers are shown on the following page.

Budget Transfers

Budget transfers are transfers of budget appropriations within the same fund and the same department or division. They do not change the fund's total budget or department's total budget. Budget transfers are needed because changes to planned operations or activities occur throughout the year. These transfers adjust line-items so that at year-end all expenditure classifications are in the black (not over-expended). Budget transfers can occur when necessary and do not require formal approval by the County Commissioners.

FY 09-10 Transfers			
FROM	TO	PURPOSE	TOTAL
County Funds:			
General Fund	Room Tax Fund	To support parks operations	\$160,000
	Room Tax Fund	USFS Agreement	21,000
	Room Tax Fund	To cover revenue shortfall	452,000
	China Spring Fund	To cover property tax revenue shortfall	27,935
	Senior Services Fund	Tranportation services	320,000
	911/Technology Svcs Fund	Payment for 911 services (Sheriff)	251,150
	Co. Construction	Radio User Fees Reserves	<u>100,000</u>
			\$1,332,085
Solid Waste	County Debt/Other Fund	Transfer station bonds 1999 (refunded 2004)	\$128,328
Social Services	Room Tax Fund	Payment for grounds maintenance	\$3,500
Room Tax	County Debt/Other Fund	Kahle Park bonds Phase II 1998	\$263,066
Tahoe Douglas Trans Dist.	County Debt/Other Fund	Transportation bonds 2000	\$128,443
		Transportation bonds 2005	<u>144,964</u>
			\$273,407
Ad Val Capital Projects	County Debt/Other Fund	Facility improvement bonds 1999	183,601
		Facility improvement bonds 2002	350,912
		Parking garage bonds 2004	366,832
		Parking garage bonds 2005	<u>374,596</u>
			\$1,275,941
Regional Trans. Fund	County Debt/Other Fund	Highway revenue bond repayment	\$218,864
Total County Funds			\$3,495,191
Redevelopment Agency Funds:			
Administration Fund	Capital Projects Fund	Payments on land write-down AIG	\$280,000
	Debt Service Fund	Redevelopment Agency bonds	<u>709,800</u>
Total Redevelopment Agency Funds			\$989,800
Town Funds:			
G'Vill Administration	G'Vill Debt	Building bonds 2005	\$122,982
		Debt Service	21,357
		Building bonds 2005	<u>21,374</u>
			\$165,713
Minden Trash	Minden Town Admin	Town street projects	\$100,000
		Corp. yard	\$100,000
		Corp. yard	<u>\$250,000</u>
			\$450,000
Total Town Funds			\$615,713
East Fork Fire & Paramedic District Funds:			
EF Fire Administration	EF Equipment Reserve	Build reserves	\$18,000
	EF Construction Reserve	Build reserves	35,000
Total East Fork Fire & Paramedic District Funds			\$53,000
Total All Funds			\$5,153,704

Fund Balances, Reserves, and Contingencies

This section contains information about fund balances, reserves and contingencies and explains why the County's budget includes these accounts. A listing of all funds that maintain these accounts and the amount set aside is included.

Fund Balance

The fund balance in each fund is the difference between all the revenue the fund has received and all the expenditures the fund has made since the fund was created. The fund balance represents a resource available at the time the budget is adopted.

In order to maintain the County's credit rating and meet seasonal cash flow shortfalls, the County has established a minimum fund balance of 8.3% of estimated annual operating revenues for the General Fund and Special Revenue funds (i.e. Airport, Social Services, Road Operating, Room Tax, etc.). The fund balance is exclusive of reserves not anticipated to be readily available for use in emergencies or unforeseen events.

Reserves and Contingencies

According to Nevada Statutes pertaining to the budget, once the budget is adopted only that portion of the fund balance that is appropriated will be available to be expended during the fiscal year. As a result, reserves are budgeted in each of the major operating funds for potential unforeseen events.

Operational Reserves or Contingencies

These reserves are appropriated in each major operating fund's budget. They are established to provide for non-recurring, unanticipated expenditures (i.e. storm costs) or to meet unanticipated increases in service delivery costs. Like the fund balance, the contingency is also exclusive of reserves not anticipated to be readily available for use in emergencies or unforeseen events. They are budgeted at 3% of operating expenditures within the General Fund and Special Revenue funds. Although appropriated, Commissioner Approval is required to expend from reserves and contingencies.

Replacement Reserves

These reserves are not appropriated, but are a reserved portion of the fund balance in certain Special Revenue and Enterprise Funds. Some department budgets include contributions to reserves for replacement of County vehicles and major equipment.

Fund Balances, Reserves and Contingencies by Fund

County Funds	8.3% Fund Balance	Reserves	3% Contingency
General	2,900,769	2,850,000	1,048,471
Stabilization	308,698	-	-
NV Cooperative Extension	22,581	50,000	8,076
Airport	60,658	-	21,925
Do. Co. Water District	3,591	-	1,298
Solid Waste	19,718	-	7,127
MV Accident Indigent	-	-	-
Medical Assistance to Indigents	-	2,245,000	-
Social Services	84,822	3,859	30,659
Law Library	805	-	291
Road Maintenance	114,003	-	41,206
Room Tax	428,545	526,867	154,896
Tahoe-Douglas Trans. Dist.	45,385	-	16,404
Justice Court Admin. Assess.	4,728	-	1,709
China Spring Youth Camp	250,000	-	-
WNRVC	53,706	-	-
Erosion Control	-	-	-
911 Emergency Services	142,035	179,431	51,338
911 Surcharge	13,280	3,495	4,800
Senior Services	49,719	31,753	17,971
Self Insurance	-	4,916,158	-
Dental Insurance	-	708,135	-
Motor Pool/Veh Maint	-	993,201	-
Do. Co. Water Utility	-	421,016	-
Ridgeview Water	-	48,599	-
Zephyr Water	-	370,901	-
West Valley Water	-	298,124	-
East Valley Water	-	2,428,419	-
Cave Rock Water	-	425,547	-
Skyland Water	-	181,168	-
Foothill Water	-	325,684	-
Sewer Utility	-	2,497,053	-
Extraordinary Maintenance	-	617,518	-
Ad Valorem Capital Projects	-	1,710,700	-
County Construction	-	659,121	-
Park Res. Const. Tax	-	-	-
Regional Transportation	-	976,755	-
Co. Debt/ Other Resources	-	773,503	-
Total County	4,503,043	24,242,007	1,406,171

Fund Balances, Reserves and Contingencies by Fund (continued)

Redevelopment Agency	8.3% Fund Balance	Reserves	3% Contingency
DC Redevelopment Admin	6,867	-	2,452
DC Redevelopment Capital	-	2,240	-
DC Redevelopment Debt	1,997	-	-
Total Redevelopment	8,864	2,240	2,452
Fire/Paramedic District	8.3% Fund Balance	Reserves	3% Contingency
East Fork Fire	877,503		317,170
East Fork Fire Emergency	-	776,305	-
East Fork Equip. Res.	-	102,433	-
East Fork Const. Res.	-	13,871	-
East Fork Paramedic	112,880	200,000	40,800
Total Fire/Paramedic	990,383	1,092,609	357,970
Town Funds	8.3% Fund Balance	Reserves	3% Contingency
Gardnerville Town	75,258		27,202
G'ville Health/ Sanitation	116,802	50,000	-
G'ville Debt	5,150		-
G'ville Ad Val Cap Proj	-	94,631	-
Genoa Town	30,631		11,072
Genoa Ad Val Cap Proj	-	1,732	-
Genoa Constr Reserve	-	93,690	-
Minden Town	113,617		41,066
Minden Ad Val Cap Proj	-	444,944	-
Minden Trash	-	179,925	-
Minden Cap Equip/Constr	-	403,276	-
Minden Water	2,458,072	50,000	-
Total Towns	2,799,530	1,318,198	79,340
Total All Funds	8,301,820	26,655,054	1,845,933

Authorized Full-Time Equivalent Personnel

This section provides detailed information about the personnel resources the county utilizes to provide services to the community. Please note that a position may be authorized but not filled, as funding may not be available. A personnel calculation method called Full-Time Equivalent or FTE is used to determine staffing levels. This method provides a common denominator when comparing County staffing levels from one year to the next and when comparing Douglas County's staffing levels with other local governments.

The FTE Method

The County utilizes many part-time and seasonal employees each year. By using the FTE method, the focus is not on how many total employees, but how many full-time employees. Full-time equivalent is based on 2,080 hours a year (52 weeks times 40 hours a week). Part-time and seasonal hours are converted to FTE by dividing the number of hours worked by 2,080. For example, if an employee works 25 hours a week the FTE calculation is as follows:

$$25\text{hrs/wk} \times 52\text{wks} = 1,300 \text{ hrs} \div 2,080 = .625 \text{ FTE}$$

FTE by Department General Fund

Department		01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10
		Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted
E 1	County Commissioners	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
E	Assessor									
	Assessor	11.80	10.80	10.80	10.80	10.80	10.80	10.85	10.30	9.20
	Tahoe General Services	-	-	-	-	-	-	-	-	-
	GIS Dept 162	2.00	-	-	-	-	-	-	-	-
	Sub-Total	13.80	10.80	10.80	10.80	10.80	10.80	10.85	10.30	9.20
E	Clerk/Treasurer									
	Civil Clerks	4.42	4.33	4.33	4.33	4.33	4.45	4.68	4.68	4.31
	Tahoe General Services	4.03	4.23	4.23	4.23	4.23	4.23	4.23	3.90	3.65
	District Court Clerks	4.93	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
	Treasurer	6.29	6.21	6.21	6.21	6.21	6.21	6.21	6.21	4.23
	Sub-Total	19.66	19.66	19.66	19.66	19.66	19.79	20.01	19.69	17.09
E	East Fork Constable	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Tahoe Constable	1.00	1.00	1.10	1.65	1.65	1.65	2.40	2.48	2.48
	Security	-	-	-	-	-	-	-	2.70	2.58
	Sub-Total	2.00	2.00	2.10	2.65	2.65	2.65	3.40	6.18	6.05
E	District Attorney									
	Civil/Criminal	17.83	17.33	17.33	17.33	17.33	17.85	18.35	19.10	18.79
	Family Support	4.98	5.48	5.48	5.48	5.48	5.48	5.50	5.50	4.00
	Sub-Total	22.80	22.80	22.80	22.80	22.80	23.33	23.85	24.60	22.79
E	District Court I	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00
E	District Court II	1.90	1.90	1.90	2.00	2.00	2.00	2.00	2.00	2.00
A	District Court - CASA	0.75	1.00	1.00	1.48	1.48	1.48	1.48	1.48	1.48
E	Juvenile Probation	9.00	9.00	9.65	9.65	9.65	9.65	9.63	9.50	10.00
E	Juvenile Detention	9.95	9.95	9.95	9.95	9.95	10.48	10.48	10.48	10.48
A	Court Computer Systems	1.00	1.00	1.45	1.45	1.45	1.45	1.45	1.75	1.75
E	East Fork Justice Court	6.68	6.68	7.18	7.18	7.18	7.50	7.50	7.50	7.00
E	Alternative Sentencing	3.00	3.00	3.00	3.73	3.73	3.73	3.73	3.48	4.00
E	Tahoe Justice Court	5.00	5.00	5.50	5.50	5.50	5.50	5.50	5.50	5.00
E	Recorder									
	Recorder	7.00	7.00	7.00	7.00	7.00	7.00	7.00	6.75	6.00
	Records Management	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	Sub-Total	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.75	8.00
E	Sheriff									
	Administration	4.65	4.68	4.65	4.65	4.65	4.65	4.30	4.66	4.36
	Administrative Services	7.48	6.71	6.71	6.83	7.13	7.30	6.30	8.30	7.04
	Security	1.90	1.66	1.66	1.66	2.70	2.70	2.70	-	-
	Records	5.05	5.05	5.05	5.53	5.53	5.53	6.53	7.53	6.53
	Jail	27.00	28.00	28.00	28.00	31.00	31.00	31.00	32.00	32.00
	COPS grant	6.00	6.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	General Investigation	15.00	15.00	15.00	15.00	15.00	15.00	16.00	15.00	13.00
	Patrol/Traffic	4.00	4.00	4.00	4.00	4.00	6.00	6.00	6.00	4.00
	Grants	2.00	2.00	2.00	2.00	2.00	2.00	-	-	-
	Operations/Patrol	41.00	41.00	46.00	46.00	46.00	47.00	47.00	47.00	48.00
	Tri-Net	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Bailiff	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
	Sub-Total	116.08	116.10	116.08	116.66	121.00	124.18	122.82	123.49	117.93

FTE by Department General Fund (Continued)

Department	01-02 Adopted	02-03 Adopted	03-04 Adopted	04-05 Adopted	05-06 Adopted	06-07 Adopted	07-08 Adopted	08-09 Adopted	09-10 Adopted
A County Manager									
County Manager's Office	2.48	3.48	3.48	3.48	3.48	3.48	4.85	3.98	2.78
Project Management Office							-	-	1.00
Facility Operations	-	-	-	-	-	-	2.50	-	-
General Services	0.94	0.94	1.41	0.94	0.94	0.94	0.94	0.94	0.94
Purchasing	-	-	-	-	-	-	-	-	-
GIS Dept 152	-	3.00	3.00	3.00	3.00	3.48	3.48	3.48	-
Sub-Total	3.41	7.41	7.89	7.41	7.41	7.89	11.76	8.39	4.71
A Administrative Services									
Comptroller	9.73	9.74	9.81	9.81	10.01	10.01	10.56	10.60	8.73
Facilities Operations	3.03	3.03	3.03	2.50	2.50	2.50	-	-	-
Human Resources	5.40	5.40	5.40	5.40	5.40	5.40	5.45	5.48	4.95
Information Systems	5.00	6.00	6.00	6.00	6.00	-	-	-	-
Purchasing	1.00	0.40	0.40	0.40	0.40	0.40	0.40	-	-
Sub-Total	24.16	24.56	24.63	24.11	24.31	18.31	16.41	16.08	13.68
A Community Development									
Administration	3.15	3.15	3.15	4.15	4.15	4.45	4.40	3.92	5.80
Building	7.00	8.00	8.00	8.00	8.00	10.00	9.00	7.00	5.00
Planning	8.23	8.23	8.23	8.23	10.23	10.23	9.25	9.00	5.00
Engineering	9.10	8.70	8.20	9.20	10.95	11.95	11.95	7.98	5.45
Utilities	3.03	2.83	2.65	2.75	-	-	-	-	-
Sub-Total	30.51	30.91	30.23	32.33	33.33	36.63	34.60	27.90	21.25
Public Works									
Bldg and Fleet Services	-		-	-	-	-	-	5.00	2.66
Engineering	-		-	-	-	-	-	0.65	0.25
Subtotal							-	5.65	2.91
A Operational Services									
Animal Control	-	-	-	-	-	-	-	-	-
Facilities Operations	-	-	-	-	-	-	-	-	-
Warehouse	0.51	0.51	0.51	0.51	0.51	0.51	0.51	-	-
Sub-Total	0.51	0.51	0.51	0.51	0.51	0.51	0.51	-	-
A Technology Services									
Communications	-	-	-	-	-	-	-	-	4.08
Geographic Infor Systems	-	-	-	-	-	-	-	-	3.35
Information Technology	-	-	-	-	-	-	-	-	9.65
Sub-Total	-	-	-	-	-	-	-	-	17.08
911/Communications									
Communications	1.00	1.00	2.00	2.48	2.48	2.48	1.88	1.88	-
Emergency Management	0.75	1.75	0.75	0.75	0.75	0.75	0.75	0.75	-
Information Systems	-	-	-	-	-	7.00	7.10	7.10	-
Animal Control	5.05	5.05	5.05	5.05	5.05	5.05	5.05	4.00	3.08
Sub-Total	6.80	7.80	7.80	8.28	8.28	15.28	14.78	13.73	3.08
A Weed Control (Community Svc)	3.25	3.25	3.25	3.40	3.45	4.43	4.38	4.43	4.56
Total	292.74	295.82	297.86	302.03	307.62	318.04	316.61	313.35	292.52

E Denotes Elected Official's Office.

A Denotes Appointed Departments.

1 1/2 of the Office Manager is charged to the County Commissioners. Commissioners are not included in FTE.

**FTE by Department
General Fund (continued)**

Department	01-02 Adopted	02-03 Adopted	03-04 Adopted	04-05 Adopted	05-06 Adopted	06-07 Adopted	07-08 Adopted	08-09 Adopted	09-10 Adopted
E 1 County Commissioners	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
E Assessor	13.80	10.80	10.80	10.80	10.80	10.80	10.85	10.30	9.20
E Clerk/Treasurer	19.66	19.66	19.66	19.66	19.66	19.79	20.01	19.69	17.09
E Constables	2.00	2.00	2.10	2.65	2.65	2.65	3.40	6.18	6.05
E 2 District Attorney	22.80	22.80	22.80	22.80	22.80	23.33	23.85	24.60	22.79
E District Court I	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00
E District Court II	1.90	1.90	1.90	2.00	2.00	2.00	2.00	2.00	2.00
A District Court - CASA	0.75	1.00	1.00	1.48	1.48	1.48	1.48	1.48	1.48
E Juvenile Probation	9.00	9.00	9.65	9.65	9.65	9.65	9.63	9.50	10.00
E Juvenile Detention	9.95	9.95	9.95	9.95	9.95	10.48	10.48	10.48	10.48
A Court Computer Systems	1.00	1.00	1.45	1.45	1.45	1.45	1.45	1.75	1.75
E East Fork Justice Court	6.68	6.68	7.18	7.18	7.18	7.50	7.50	7.50	7.00
E Alternative Sentencing	3.00	3.00	3.00	3.73	3.73	3.73	3.73	3.48	4.00
E Tahoe Justice Court	5.00	5.00	5.50	5.50	5.50	5.50	5.50	5.50	5.00
E Recorder	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.75	8.00
E Sheriff	116.08	116.10	116.08	116.66	121.00	124.18	122.82	123.49	117.93
A County Manager	3.41	7.41	7.89	7.41	7.41	7.89	11.76	8.39	4.71
A Administrative Services	24.16	24.56	24.63	24.11	24.31	18.31	16.41	16.08	13.68
A Community Development	30.51	30.91	30.23	32.33	33.33	36.63	34.60	27.90	21.25
A Public Works	-	-	-	-	-	-	-	5.65	2.91
A Operational Services	0.51	0.51	0.51	0.51	0.51	0.51	0.51	-	-
A Technology Services	-	-	-	-	-	-	-	-	17.08
A Communications/Emer. Mgmt	6.80	7.80	7.80	8.28	8.28	15.28	14.78	13.73	3.08
A Weed Control (Community Svcs)	3.25	3.25	3.25	3.40	3.45	4.43	4.38	4.43	4.56
Total	292.74	295.82	297.86	302.03	307.62	318.04	316.61	313.35	292.52

E Denotes Elected Official's Office.

A Denotes Appointed Departments.

1 1/2 of the County Manager's Office Manager is charged to the County Commissioners.

2 One position is authorized but unfunded.

FTE by Department All County Funds

		01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10
	Department	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted
E 1	County Commissioners	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
E	Assessor									
	Assessor	11.80	10.80	10.80	10.80	10.80	10.80	10.85	10.30	9.20
	GIS Dept 152	2.00	-	-	-	-	-	-	-	-
	Sub-Total	13.80	10.80	10.80	10.80	10.80	10.80	10.85	10.30	9.20
E	Clerk/Treasurer									
	Civil Clerks	4.42	4.33	4.33	4.33	4.33	4.45	4.68	4.68	4.31
	Tahoe General Services	4.03	4.23	4.23	4.23	4.23	4.23	4.23	3.90	3.65
	District Court Clerks	4.93	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
	Treasurer	6.29	6.21	6.21	6.21	6.21	6.21	6.21	6.21	4.23
	Sub-Total	19.66	19.66	19.66	19.66	19.66	19.79	20.01	19.69	17.09
E	East Fork Constable	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
E	Tahoe Constable	1.00	1.00	1.10	1.65	1.65	1.65	2.40	2.48	2.48
	Security								2.70	2.58
E	District Attorney									
	Civil/Criminal	17.98	17.48	17.48	17.48	17.48	18.00	18.35	19.10	18.79
	Family Support	4.98	5.48	5.48	5.48	5.48	5.48	5.50	5.50	4.00
	Sub-Total	22.95	22.95	22.95	22.95	22.95	23.48	23.85	24.60	22.79
E	District Courts I & II									
	Administration	4.90	4.90	4.90	5.00	5.00	5.00	4.00	4.00	4.00
	CASA	0.75	1.00	1.00	1.48	1.48	1.48	1.48	1.48	1.48
	Juvenile Probation	9.00	9.00	9.65	9.65	9.65	9.65	9.63	9.50	10.00
	Juvenile Detention	9.95	9.95	9.95	9.95	9.95	10.48	10.48	10.48	10.48
	China Spring Youth Camp	17.40	19.80	19.80	20.88	20.90	24.00	24.00	24.00	23.00
	Aurora Pines Girls Camp	-	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
	Sub-Total	42.00	56.65	57.30	58.95	58.98	62.60	61.58	61.45	60.95
A	Court Computer Systems	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
E	East Fork Justice Court	6.68	6.68	7.18	7.18	7.18	7.50	7.50	7.50	7.00
E	Alternative Sentencing	3.00	3.00	3.00	3.73	3.73	3.73	3.73	3.48	4.00
E	Tahoe Justice Court	5.00	5.00	5.50	5.50	5.50	5.50	5.50	5.50	5.00
E	Recorder	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.75	8.00
E	Sheriff	116.08	116.10	116.08	116.66	121.00	124.18	122.82	123.49	117.93
A	Cooperative Extension	1.88	1.88	1.88	1.88	1.88	1.88	1.90	1.90	1.90
A	Library	14.48	14.48	15.48	15.48	15.48	15.73	15.73	15.73	14.30
A	County Manager									
	County Manager's Office	2.48	3.48	3.48	3.48	3.48	3.48	4.85	3.98	2.78
	Project Management Office						-	-	-	1.00
	Facility Operations	-	-	-	-	-	-	2.50	-	-
	General Services	0.94	0.94	1.41	0.94	0.94	0.94	0.94	0.94	0.94
	Purchasing	-	-	-	-	-	-	-	-	-
	GIS Dept 152	-	3.00	3.00	3.00	3.00	3.48	3.48	3.48	-
	Sub-Total	3.41	7.41	7.89	7.41	7.41	7.89	11.76	8.39	4.71

**FTE by Department
All County Funds (Continued)**

		01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10
	Department	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted
A	Technology Services									
	Communications	-	-	-	-	-	-	-	-	4.08
	Geographic Info Systems	-	-	-	-	-	-	-	-	3.35
	Information Technology	-	-	-	-	-	-	-	-	9.65
	Sub-Total	-	-	-	-	-	-	-	-	17.08
A	Administrative Services									
	Comptroller	10.05	10.06	10.16	10.16	10.36	10.36	10.56	10.60	8.73
	Facilities Operations	3.03	3.03	3.03	2.50	2.50	2.50	-	-	-
	Human Resources	6.09	6.09	6.09	6.09	6.09	6.09	6.34	6.28	5.85
	Information Systems	5.00	6.00	6.00	6.00	6.00	-	-	-	-
	Purchasing	1.00	0.40	0.40	0.40	0.40	0.40	0.40	-	-
	Sub-Total	25.16	25.57	25.67	25.14	25.34	19.34	17.29	16.88	14.58
A	911/Emergency Services	-	-	-	-	-	-	-	-	19.95
A	Communications/911									
	911/Dispatch	18.20	18.20	18.20	21.20	21.20	22.20	22.70	23.23	-
	Animal Control	5.05	5.05	5.05	5.05	5.05	5.05	5.05	4.00	-
	Communications	1.00	1.00	2.00	2.48	2.48	2.48	1.88	1.88	-
	Information Systems	-	-	-	-	-	7.00	7.10	7.10	-
	Emergency Management	0.75	1.75	0.75	0.75	0.75	0.75	0.75	0.75	-
	Sub-Total	25.00	26.00	26.00	29.48	29.48	37.48	37.48	36.96	-
A	Community Development									
	Administration	3.15	3.15	3.15	4.15	4.15	4.45	4.40	3.92	5.80
	Building	7.00	8.00	8.00	8.00	8.00	10.00	9.00	7.00	5.00
	Planning	8.23	8.23	8.23	8.23	10.23	10.23	9.25	9.00	5.00
	Engineering	11.55	11.00	10.50	11.50	13.25	14.10	14.10	10.13	8.15
	Roads	13.17	13.17	13.17	13.17	13.17	13.02	13.52	-	-
	Utilities	11.88	11.43	11.93	13.93	11.28	12.28	12.68	-	-
	Sub-Total	54.98	54.98	54.98	58.98	60.08	64.08	62.95	30.05	23.95
A	Public Works									
	Road Maintenance	-	-	-	-	-	-	-	12.55	10.65
	Utilities	-	-	-	-	-	-	-	15.70	16.00
	Bldg and Fleet Services	-	-	-	-	-	-	-	5.00	2.66
	Engineering	-	-	-	-	-	-	-	0.88	0.65
	Sub-Total	-	-	-	-	-	-	-	34.13	29.96

FTE by Department All County Funds (continued)

		01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10
	Department	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted
A	Community Services									
2	Parks									
	- Parks Permanent (805)	11.83	12.08	12.08	11.93	11.93	11.93	11.68	11.92	8.91
	- Parks Seasonals (807)	8.52	8.52	8.52	8.80	8.95	8.95	8.95	8.95	5.10
	Parks Sub-Total	20.34	20.59	20.59	20.73	20.88	20.88	20.63	20.87	14.01
2	Recreation									
	- Rec Permanent (810)	8.38	8.38	9.38	9.38	9.38	9.38	9.38	7.38	7.78
	- Rec Seasonals (811)	20.23	19.20	13.61	14.20	13.60	13.60	15.50	13.38	12.70
	- Kahle Park (812)	8.28	8.38	11.55	11.08	10.93	10.93	11.30	10.78	9.90
	Rec Sub-Total	36.88	35.96	34.53	34.65	33.90	33.90	36.18	31.53	30.38
	Senior Services	17.00	17.55	18.10	20.30	20.30	20.77	20.77	19.93	14.52
	Social Svcs/Com. Health	4.38	4.58	5.30	5.30	6.30	8.58	6.98	6.98	7.00
	Weed Control	3.25	3.25	3.25	3.40	3.45	4.43	4.38	4.43	4.56
	Animal Control	-	-	-	-	-	-	-	-	3.08
	Com Svcs Sub-Total	81.85	81.92	81.77	84.37	84.82	88.55	88.92	83.73	73.55
A	Operational Services									
	Animal Control	-	-	-	-	-	-	-	-	-
	Airport	4.70	4.70	6.18	6.30	6.30	6.30	6.30	6.53	6.48
	Facilities Operations	-	-	-	-	-	-	-	-	-
	Motor Pool/Veh. Maint.	7.55	7.55	7.55	8.43	8.43	8.43	8.73	6.30	6.92
	Warehouse	0.51	0.51	0.51	0.51	0.51	0.51	0.51	-	-
	Sub-Total	12.75	12.75	14.23	15.23	15.23	15.23	15.53	12.83	13.40
	Total	461.16	478.32	483.94	497.53	503.64	521.87	522.29	514.01	473.87

E Denotes Elected Official's Office

A Denotes Appointed Departments

1 1/2 of the County Manager's Office Manager is charged to the County Commissioners

2 Includes part-time and seasonal positions.

FTE by Department All County Funds (continued)

		01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10
	Department	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted
E 1	County Commissioners	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
E	Assessor	13.80	10.80	10.80	10.80	10.80	10.80	10.85	10.30	9.20
E	Clerk/Treasurer	19.66	19.66	19.66	19.66	19.66	19.79	20.01	19.69	17.09
E	Constables	2.00	2.00	2.10	2.65	2.65	2.65	3.40	6.18	6.05
E	District Attorney	22.95	22.95	22.95	22.95	22.95	23.48	23.85	24.60	22.79
E	District Courts I & II	42.00	56.65	57.30	58.95	58.98	62.60	61.58	61.45	60.95
A	Court Computer Systems	1.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
E	East Fork Justice Court	6.68	6.68	7.18	7.18	7.18	7.50	7.50	7.50	7.00
E	Alternative Sentencing	3.00	3.00	3.00	3.73	3.73	3.73	3.73	3.48	4.00
E	Tahoe Justice Court	5.00	5.00	5.50	5.50	5.50	5.50	5.50	5.50	5.00
E	Recorder	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.75	8.00
E	Sheriff	116.08	116.10	116.08	116.66	121.00	124.18	122.82	123.49	117.93
A	Cooperative Extension	1.88	1.88	1.88	1.88	1.88	1.88	1.90	1.90	1.90
A	Library	14.48	14.48	15.48	15.48	15.48	15.73	15.73	15.73	14.30
A	County Manager	3.41	7.41	7.89	7.41	7.41	7.89	11.76	8.39	4.71
A	Administrative Services	25.16	25.57	25.67	25.14	25.34	19.34	17.29	16.88	14.58
	911 Emergency Services	-	-	-	-	-	-	-	-	19.95
A	Technology Services	-	-	-	-	-	-	-	-	17.08
A	Communications	25.00	26.00	26.00	29.48	29.48	37.48	37.48	36.96	-
A	Community Development	54.98	54.98	54.98	58.98	60.08	64.08	62.95	30.05	23.95
A	Public Works	-	-	-	-	-	-	-	34.13	29.96
A 2	Community Services	81.85	81.92	81.77	84.37	84.82	88.55	88.92	83.73	73.55
A	Operational Services	12.75	12.75	14.23	15.23	15.23	15.23	15.53	12.83	13.40
Total		461.16	478.32	483.94	497.53	503.64	521.87	522.29	514.01	473.87

E Denotes Elected Official's Office

A Denotes Appointed Departments.

1 1/2 of the County Manager's Office Manager is charged to the County Commissioners.

2 Includes part-time and seasonal positions.

FTE by Fund All County Funds

	01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10
Fund	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted
General Fund	292.74	295.82	297.86	302.03	307.62	318.04	316.61	313.35	292.52
Cooperative Extension	1.88	1.88	1.88	1.88	1.88	1.88	1.90	1.90	1.90
Airport	4.70	4.70	6.18	6.30	6.30	6.30	6.30	6.53	6.48
Douglas County Water District	0.25	-	-	-	-	-	-	-	0.25
Solid Waste	0.10	-	-	-	-	-	-	0.23	0.40
Social Services	4.38	4.58	5.30	5.30	6.30	8.58	6.98	6.98	7.00
Road Improvement	-	-	-	-	-	-	-	-	-
Road Maintenance	13.17	13.17	13.17	13.17	13.17	13.02	13.52	12.55	10.65
Room Tax	71.97	71.30	70.90	71.15	70.55	70.80	72.53	68.13	58.69
Tahoe-Douglas Transp District	0.40	0.30	0.30	0.30	0.30	0.25	0.25	0.25	0.25
Justice Court Admin Assess	-	-	0.55	0.55	0.55	0.55	0.55	0.25	0.25
China Spring	17.40	31.80	31.80	32.88	32.90	36.00	36.00	36.00	35.00
Erosion Control	-	-	-	-	-	-	-	-	-
1 911 Emergency Services	18.20	18.20	18.20	21.20	21.20	22.20	22.70	23.23	19.95
Senior Nutrition	17.00	17.55	18.10	20.30	20.30	20.77	20.77	19.93	14.52
Self Insurance Reserve	0.89	0.89	0.89	0.89	0.89	0.89	0.89	0.80	0.90
Lmt Liability Health Insurance	-	-	-	-	-	-	-	-	-
Motor Pool/Vehicle Maint.	7.55	7.55	7.55	8.43	8.43	8.43	8.73	6.30	6.92
Douglas County Water Utility	0.38	0.35	0.55	0.53	0.55	0.55	0.24	0.22	0.72
Water Systems									
Ridgeview	-	-	-	-	-	-	-	-	-
Zephyr	1.02	1.07	1.29	1.41	1.16	1.16	1.00	0.96	1.82
West Valley	0.67	0.63	1.05	1.10	1.17	1.17	1.09	1.02	1.95
East Valley	1.87	2.05	1.85	3.19	3.19	3.44	3.31	5.68	2.29
Cave Rock	0.81	0.81	1.12	1.13	1.08	1.08	1.01	0.97	2.03
Skyland	0.82	0.81	1.05	1.07	1.02	1.02	1.01	0.97	1.30
Foothill	-	-	-	-	0.25	0.25	0.41	0.38	1.63
2 Water Systems	5.19	5.37	6.36	7.90	7.87	8.12	7.81	9.98	11.02
2 Sewer Utility	2.93	2.88	2.37	2.75	2.86	3.61	4.63	5.50	4.26
Park Res Construction Tax	-	-	-	-	-	-	-	-	-
Regional Transportation	2.05	2.00	2.00	2.00	2.00	1.90	1.90	1.90	2.20
County Total	461.16	478.32	483.94	497.53	503.64	521.87	522.29	514.01	473.87
Redevelopment Agency	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.25	0.15
Fire/Paramedic & Towns									
3 East Fork Fire District	11.95	14.20	15.70	23.14	23.64	25.39	26.14	31.13	72.53
East Fork Paramedic District	28.08	31.83	31.83	32.38	33.88	36.13	37.38	40.71	-
Sub-Total	40.03	46.03	47.53	55.53	57.53	61.53	63.53	71.83	72.53
Town of Gardnerville	7.00	7.00	10.00	9.38	11.61	11.06	11.06	12.06	13.00
Town of Genoa	1.48	1.50	1.50	1.50	1.50	1.50	1.60	2.53	2.53
Town of Minden	9.38	11.88	11.88	16.35	15.35	15.38	15.33	14.33	15.85
Sub-Total	17.85	20.38	23.38	27.23	28.46	27.94	27.99	28.91	31.38
Total Fire/Paramedic & Town	57.88	66.40	70.90	82.75	85.99	89.47	91.52	100.75	103.90
Grand Total All Funds	519.09	544.77	554.89	580.33	589.68	611.38	613.85	615.00	577.92

1 911 Emergency Services split from Communications 2 FTE to Communications

2 Change in FTE distributions

3 Paramedic District merged with East For Fire District

Douglas County Statistics

This section provides important statistical information about the county in several different areas.

Property Tax Base and Tax Roll

The Douglas County Assessor's Office has reported the assessed valuation of property within the county to be \$3,368,178,709 for the fiscal year ending June 30, 2010. This represents a -3.56% decrease over FY 08-09's assessed valuation of \$3,492,523,590. Property assessments are adjusted annually by a formula, and property is physically reappraised for assessment purposes every five years, with a portion of the property physically reappraised every year. State law requires that property be assessed at 35% of taxable value. This percentage may be adjusted upward or downward by the State Legislature.

"Taxable value" is the full cash value in the case of land and the replacement cost, less straight-line depreciation, for improvements to land. Taxable personal property is valued less depreciation in accordance with the regulations of the Nevada Tax Commission, but in no case in excess of the full cash value. Depreciation of improvements to real property is calculated at 1.5% of the cost of replacement for each year of adjusted actual age up to a maximum of fifty years. Adjusted age is actual age adjusted for any addition or replacement made valued at ten percent or more of the replacement cost after the addition or replacement. The maximum depreciation allowed is seventy-five percent of the cost of replacement. When a substantial addition or replacement is made to depreciable property, its "actual age" is adjusted. The following table provides a recent record of the assessed valuation in the county.

ASSESSED VALUATION		
Fiscal Year	Valuation	Percent Change
94-95	\$1,043,991,818	4.09%
95-96	1,143,674,698	9.55%
96-97	1,269,833,857	11.03%
97-98	1,323,618,935	4.24%
98-99	1,370,934,871	3.57%
99-00	1,413,035,513	3.07%
00-01	1,469,943,984	4.03%
01-02	1,639,837,048	11.56%
02-03	1,737,265,060	5.94%
03-04	1,858,278,871	6.97%
04-05	2,000,179,481	7.64%
05-06	2,441,212,858	22.05%
06-07	3,039,633,181	24.51%
07-08	3,396,804,161	11.75%
08-09	3,492,523,590	2.82%
09-10	3,368,178,709	-3.56%

SOURCE: 94-07-Ad Valorem Tax Rates for Nevada Local Governments - State of Nevada Department of Taxation
FY 08-09 & FY 09-10 -Estimate from Douglas County Assessor's Office

Per Nevada Revised Statutes, all property owners of real or personal property in Nevada may appeal their assessments to various Boards of Equalizations. All secured property must be appealed by January 15 to the County Board of Equalization. At that time the Board will hear appeals based on comparable sales, adverse factors effecting value, fair economic expectancy, errors or any combination of these.

All owners of properties valued after December 15 can appeal directly to the State Board of Equalization. Also, those who appeal to the County Board of Equalization and do not agree with the decision can then appeal to the State Board of Equalization. Contact the Assessor's Office for further information and for appeal forms.

In Nevada, county assessors are responsible for assessments in each county, except for property centrally assessed by the State. County treasurers are responsible for the collection of property taxes and forwarding the allocable portions thereof to the overlapping taxing units within the counties. The county's tax roll collection record appears in the following table.

TAX LEVIES, COLLECTIONS, AND DELINQUENCIES

Douglas County, Nevada

Fiscal Year Ended		Current Tax	% of Levy	Delinquent Tax	Total Taxes
6/30	Net Levy Roll	Collected	Collected	Collected	Collected as % of Net Levy Roll¹
1994	\$23,048,270	\$22,767,471	98.78%	\$343,890	100.27%
1995	25,108,356	24,807,999	98.80%	234,395	99.74%
1996	27,427,155	26,999,278	98.44%	304,336	99.55%
1997	28,556,945	28,152,728	98.58%	401,469	99.99%
1998	29,112,955	28,673,639	98.49%	389,723	99.83%
1999	32,936,563	32,568,724	98.88%	421,242	100.16%
2000	33,740,579	33,474,441	99.21%	404,410	100.41%
2001	35,203,279	34,989,574	99.39%	272,239	100.17%
2002	39,280,937	38,931,293	99.11%	209,232	99.64%
2003	42,106,435	41,809,750	99.30%	375,575	100.19%
2004	45,287,242	44,623,169	98.53%	315,227	99.23%
2005	48,465,652	48,241,364	99.54%	219,048	99.99%
2006	51,954,311	51,749,526	99.61%	109,896	99.82%
2007	58,312,147	57,948,527	99.38%	258,957	99.82%
2008	63,239,905	62,474,935	98.79%	298,855	99.26%

1 Figured on cumulative delinquencies

SOURCE: Douglas County Treasurer's Office.

Taxes on real property are due on the third Monday in August, unless the taxpayer elects to pay in installments on or before the first Monday in August and the first Mondays in October, January, and March of each fiscal year. Penalties are assessed if any taxes are not paid within 10 days of the due date as follows:

- 4% of the delinquent amount if one installment is delinquent;
- 5% of the delinquent amount plus accumulated penalties if two installments are delinquent;
- 6% of the delinquent amount plus accumulated penalties if three installments are delinquent; and
- 7% of the delinquent amount plus accumulated penalties if four installments are delinquent.

In the event of non-payment, the County Treasurer is authorized to hold the property for two years, subject to redemption upon payment of taxes, penalties and costs, together with interest at the rate of 10% per year from the date the taxes were due until paid. If delinquent taxes are not paid within the two-year redemption period, the County Treasurer obtains a deed to the property free of all encumbrances. Upon receipt of a deed, the County Treasurer may sell the property to satisfy the tax lien and any assessments by local governments for improvements to the property.

The following chart represents the ten largest taxpayers based on property-owning taxpayers in the county and the respective assessed values of the property for FY 09-10. No independent investigation has been made of, and consequently there can be no representation as to, the financial conditions of the taxpayers listed, or that such taxpayers will continue to maintain their status as major taxpayers based on the assessed valuation of their property in the county.

TEN LARGEST PROPERTY OWNERS

Douglas County, NV - FY09/10

Taxpayer	Type of Business	Assessed Value	% of County Assessed Value¹
Harrah's/Harvey's	Resort/Casino	\$93,182,861	2.75
Park Cattle Company	Resort/Casino	49,832,193	1.47
Sierra Pacific Power Co.	Electric Utility	29,107,828	0.86
Harich Tahoe Development	Time Share Development	29,075,860	0.86
Syncon Homes	Developer	13,474,096	0.4
Carson Valley Center LLC	Shopping Center	13,339,110	0.39
Verizon	Public Utility	12,309,114	0.36
Starbuck's	Manufacturer	10,957,761	0.32
Sierra Sunset	Homeowner/Estate	10,259,463	0.30
Bently Nevada LLC (GE)	Manufacturer	9,939,716	0.29
TOTAL		\$271,478,002	8.00%

1 - Based on FY 09-10 total county assessed valuation of \$3,386,172,034. (Figure from Data presented)

SOURCE: *Douglas County Assessor's Office*

Property Tax Limitations

Article X, Section 2, of the Constitution of the State of Nevada limits the total taxes levied by all overlapping governmental units within the boundaries of any county (i.e., the county, the county school district, the State, and any other city, town, or special district) to an amount not to exceed five cents per dollar of assessed valuation (or \$5 per \$100 of assessed valuation) of the property being taxed. Further, the combined overlapping tax rate is limited by statute to \$3.66 (.02 cents for the State) per \$100 of assessed valuation in all counties of the State. However, State statutes provide a priority for taxes levied for the payment of general obligation bonded indebtedness. In any year in which the proposed tax rate to be levied by overlapping units within a county exceeds any rate limitation, a reduction must be made by those units for purposes other than the payment of general obligation bonded indebtedness, including interest thereon. State statutes limit the revenues local governments may receive from Ad Valorem property taxes for purposes other than paying certain general obligation indebtedness that is exempt from such Ad Valorem revenue limits. A local government's operating rate (except for the school district's) is generally limited as follows:

- First, the assessed value of property is differentiated between property existing on the assessment rolls in the prior year (old property) and new property.
- Second, the property tax revenue derived in the prior year is increased by no more than 6% and the tax rate to generate the increase is determined against the current assessed value of the old property.
- Third, this tax rate is applied against all taxable property to produce allowable property tax revenues.

This cap operates to limit property tax revenue dependent upon changes in the value of old property and the growth and value of new property. A local government may exceed this property tax revenue cap if the proposal is approved by its electorate at a general or special election, or by the Nevada Tax Commission for short-term public safety debt service. In addition, the Executive Director of the Department of Taxation will add to the maximum allowed revenue from Ad Valorem taxes the amount approved by the legislature for the costs to a local government of any substantial programs or expenses required by legislative enactment. In the event sales tax estimates from the Nevada Department of Taxation exceed actual revenues available to local governments, Nevada local governments receiving such sales tax may levy a property tax to make up the revenue shortfall.

State statutes permit counties to levy a capital improvements property tax, which is exempt from the Ad Valorem revenue limitation, discussed above. This tax is limited to 5 cents per \$100 of assessed valuation. Douglas County is levying this tax. School districts levy \$0.75 per \$100 of assessed valuation for operating purposes. School districts are also allowed an additional levy for voter-approved pay-as-you-go tax rates and voter-approved debt service. The Nevada Tax Commission monitors the impact of tax legislation on local government services.

NEVADA COUNTIES/STATEWIDE AVERAGE OVERLAPPING TAX RATES *

Fiscal Year Ended								
June 30	2002	2003	2004	2005	2006	2007	2008	2009
Carson City	2.6279	2.6431	2.6842	2.6967	2.6961	3.0004	2.9936	3.2602
Churchill	2.8509	2.9196	2.9401	2.9489	2.9534	2.9341	3.0364	3.0749
Clark	3.0334	3.0321	3.0676	3.0815	3.0782	3.1029	3.1141	3.1271
Douglas	2.3532	2.3626	2.3943	2.4160	2.3890	2.9742	2.9831	3.0582
Elko	2.7663	2.8539	2.9090	2.9344	2.9739	3.0040	3.0030	2.9750
Esmeralda	2.8150	2.8150	2.8350	3.0190	3.0190	3.0195	3.0195	3.0195
Eureka	1.7088	1.7677	1.7856	1.7804	1.9436	1.9429	1.9421	1.9413
Humboldt	2.2855	2.3005	2.4422	2.6039	2.6615	2.8988	2.7135	2.7016
Lander	3.1515	3.1542	3.3644	3.3647	3.3647	3.3675	3.3657	3.3675
Lincoln	2.8819	2.8716	2.8933	2.9063	2.9204	3.0766	3.0726	3.0745
Lyon	2.7864	2.8208	2.9384	2.9621	2.9544	3.0316	3.0320	3.0319
Mineral	3.6400	3.6400	3.6600	3.6600	3.6600	3.6600	3.6600	3.6600
Nye	3.3399	3.3528	3.3652	3.3978	3.3056	3.2151	3.1322	3.1354
Pershing	3.0815	3.0809	3.0995	3.1045	3.1626	3.1077	3.1533	3.1558
Storey	2.7240	2.7701	2.9922	3.5337	3.5043	3.4903	3.4930	3.4607
Washoe	3.4837	3.5511	3.5596	3.5402	3.5492	3.5554	3.5607	3.5826
White Pine	3.6399	3.6400	3.6597	3.6600	3.6600	3.6600	3.6600	3.6600
Average Statewide Rate	3.0548	3.0758	3.1115	3.1182	3.0460	3.1471	3.1526	3.1727

SOURCE: Local Government Finance Redbook - State of Nevada Department of Taxation

*Figures are per 100 dollars of assessed valuation

In addition, the Nevada State Legislature passed legislation in 2005 that caps individual taxes collected by a set percentage of taxes collected from the previous year. If the parcel is a primary residence, the taxes for that parcel cannot increase more than 3% of the taxes paid in the previous year. If the parcel is not a primary residence, the taxes are capped at 8%. The new assessed value is not capped the first year it is added to the roll. New assessed value is capped in the subsequent years according to the type of ownership. The taxes levied on a parcel but cannot be collected because of the tax cap are the abated taxes. For FY 09-10, it is projected we will abate \$33,913,008 in taxes for Douglas County as a whole.

DOUGLAS COUNTY PROJECTED ABATED TAXES FY 09-10

Organization	Total Gross Taxes	Total Abatement	% of Abatement to the Total
Douglas County	36,484,703	16,084,111	44.08%
East Fork Fire District	6,849,059	2,695,123	39.35%
East Fork Paramedic District	3,255,352	451,429	13.87%
Town of Gardnerville	1,239,843	135,202	10.90%
Town of Genoa	45,655	27,365	59.94%
Town of Minden	1,382,012	269,574	19.51%
Special Districts	52,735,864	14,250,204	27.02%
Total	101,992,488	33,913,008	33.25%

Income Statistics

MEDIAN HOUSEHOLD EFFECTIVE BUYING INCOME

Year ¹	Douglas County	State	United States
1992	37,985	32,149	33,178
1993	42,153	35,214	35,056
1994	44,138	36,713	37,070
1995	36,442	34,802	32,238
1996 ²	37,681	36,240	33,482
1997	36,989	35,801	34,618
1998	38,503	36,248	35,377
1999	40,072	37,421	37,233
2000	41,259	40,213	39,129
2001	43,450	43,061	38,365
2002	44,212	41,114	38,035
2003	45,603	41,274	38,126
2004	47,803	41,389	38,201
2005	50,108	42,322	39,324
2006	50,387	43,676	40,272
2007	51,457	45,041	41,255

1 The median household EBI is based on the 2000 United States Census Data

2 In the 1996 edition of Sales & Marketing Management, "Survey of Buying Power," the definition of EBI was changed. As a result, the 1995-1997 EBI figures cannot be compared to those from prior years.

SOURCE: *Sales and Marketing Management*, "Survey of Buying Power," 2005 Ed.

% AND TOTAL OF HOUSEHOLDS BY EFFECTIVE BUYING INCOME

2007

Effective Buying Income Group	Douglas County Households	United States Households ¹
under \$15,000	1.7	101.2
\$15,000 - \$24,999	1.9	113.8
\$25,000 - \$49,999	5.8	314.4
\$50,000-\$74,999	5.2	221.8
\$75,000 - \$99,999	2.7	114.3
\$100,000 - \$149,999	1.4	57.8
\$150,000 and over	0.9	29.4
	19.6	952.7

SOURCE: *Sales and Marketing Management*, "Survey of Buying Power," 2005 Ed.

1 Numbers are in thousands and not listed in percentages- Data was unavailable for such calculations

Employment

The State of Nevada's Employment Security Department estimated Douglas County's total labor force in 2007 at 22,580, of which 5.4% were unemployed. Employment rates change with the tourist seasons.

AVERAGE ANNUAL LABOR FORCE SUMMARY¹

Douglas County, Nevada

Calendar Year	2001	2002	2003	2004	2005	2006	2007	2008	2009
Total Labor Force	21,638	21,962	22,186	22,403	22,105	22,260	22,877	24,038	23,565
Unemployment	1031	1107	1,119	994	1013	1,057	1,201	1,656	2,652
Unemployment Rate	4.8%	5.0%	5.0%	4.4%	4.6%	4.7%	5.2%	6.9%	11.3%
Total Employment ²	20,607	20,855	21,067	21,409	21,092	21,203	21,676	22,384	20,913

1 Data is subject to periodic revision

2 Adjusted by census relationships to reflect number of persons by place of residence

SOURCE: State of Nevada - Nevada Department of Employment, Training and Rehabilitation- <http://www.nevadaworkforce.com>

The following table indicates the number of persons employed by type of employment in the county.

ESTABLISHMENT BASED INDUSTRIAL EMPLOYMENT^{1,2,3,4}

Douglas County, Nevada

Calendar Year	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Total All Industries	20,410	21,120	20,630	20,430	21,730	21,730	21,780	21,850	21,540	20,450
Mining	40	50	50	50	0	0	0	0	0	0
Construction	1,530	1,150	1,550	1,570	1,980	1,940	2,030	2,090	1,900	1,420
Manufacturing	1,650	1,690	1,780	1,740	1,720	1,720	1,720	1,790	1,920	2,030
Transportation & Public Utilities	230	270	300	250	*	0	0	2,810	2,790	2,640
Wholesale & Retail Trade	2,350	2,490	2,850	3,080	2,830*	2,760	2,750	1,690	1,670	1,640
Finance, Insurance, & Real Estate	690	650	560	700	850	790	850	790	820	800
Hotel/Gaming & Other Service Ind.	11,800	12,030	11,230	11,760	11,630	11,820	11,760	10,040	11,450	9,300
Government	1,980	2,060	2,090	2,280	2,420	2,380	2,380	2,350	2,370	2,390

1 Reflects employment by place of work. Does not necessarily coincide with labor force concept. Includes multiple jobholders.

2 Subject to annual revision.

3 The categories in the 2002 edition of the Nevada Small County Industrial Employment Summary were changed from the previous version. As a result, the 2002 numbers have been combined to reflect similar categories.

4 Workers previously included in the Government category have been shifted to the category of Other Service Industries. Some workers previously included in the Other Service Industries category have now been shifted to the Wholesale & Retail Trade category.

* Transportation and Public Utilities along with Wholesale & Retail Trade are grouped as of 2004

SOURCE: State of Nevada – Department of Employment, Training and Rehabilitation

A large portion of the county work force is employed by the resort industry (hotels, gaming and recreation), which is labor-intensive. This industry comprises a significant number of the largest employers in the county. However, as the following table demonstrates, local government agencies are also major employers in the county. No independent investigation has been made of and consequently no assurances can be given as to the financial condition or stability of the employers listed on the next page or the likelihood that such entities will maintain their status as major employers in the county.

LARGEST EMPLOYERS

Douglas County, Nevada

(As of 4th Quarter, 2008)

Employer	Type of Business	Number of Employees
Harrah's	Hotel/Gaming	1,500 - 1,999
Douglas County School District	Government	1,000 - 1,499
Harvey's	Hotel/Gaming	800 - 899
Bently, NV	Industrial Process	700 - 799
Douglas County	Government	500 - 599
Horizon	Hotel/Gaming	500 - 599
Carson Valley Inn	Hotel/Gaming	400 - 499
Wal-Mart	Retail	400 - 499
Lakeside Inn & Casino	Hotel/Gaming	300 - 399

SOURCE: State of Nevada, Department of Employment, Training & Rehabilitation, Employment Security Department.

Retail Sales

Retail sales in Douglas County for FY 07-08 registered a decrease of 9.6% from FY 06-07.

TAXABLE SALES^{1,2}

Douglas County, Nevada

Douglas County				
Fiscal Year	Total	% Change	State Total	% Change
1993	304,307,408	---	15,665,903,519	---
1994	336,409,129	10.5	16,797,133,956	7.2
1995	398,523,172	18.5	21,178,215,240	26.1
1996	392,944,601	(1.4)	22,325,787,377	5.4
1997	404,356,226	2.9	24,525,764,816	9.9
1998	419,531,194	3.8	25,528,926,332	4.1
1999	454,359,704	8.3	28,168,256,502	10.3
2000	508,004,756	11.8	29,891,630,562	6.1
2001	579,386,818	14.0	31,715,361,399	6.1
2002	566,998,041	(2.3)	31,986,722,618	0.2
2003	646,959,924	14.1	33,774,897,294	5.6
2004	750,928,087	15.6	38,239,526,538	12.8
2005	808,566,389	7.1	44,192,447,817	13.5
2006	818,057,923	1.2	48,581,095,724	9.9
2007	765,218,511	(6.9)	49,427,707,106	1.7
2008	691,609,263	(9.6)	48,196,848,945	(2.5)

- 1 Transactions from June 1 through May 31 are reported in the fiscal year ending June 30. Beginning June 30, 1995, an accounting change occurred such that July 1 through June 30 is reported in the fiscal year.
- 2 As of May 1995, due to changes made in the data tracking methodology by the Department of Taxation, delinquent reporting of taxable sales is recorded in the period the sale took place. While these changes provide more detailed and accurate reporting of statistical information, the 1995 data and beyond is not directly comparable to prior years.

SOURCE: State of Nevada - Department of Taxation

Sales Taxes

As mentioned in Section III: Budget Overview, the County receives revenue from a Statewide sales tax of 6.5%. The sales tax is collected by the State and distributed to local governments on the basis of a formula. Prior to the distribution of the 6.5%, each business takes a collection allowance of 1.25% of their taxable sales and the State takes 1% of all sales as a General Fund commission. These collection allowances are intended to help cover the cost the businesses and the State incur collecting, accounting for, and remitting the sales tax. Douglas County voters approved an additional 0.25% tax in November of 1998 for parks, recreation, airport, and senior services. The 1999 State Legislature wrote the additional tax into law. During the 2009 Legislative session a 0.35% tax for State General Fund was also added. This brings the total sales tax rate to 7.10%.

The sales tax rate of 7.10% is broken down into the following components:

<u>Component</u>	<u>Benefiting Agency</u>
2.00% Sales Tax Distribution	State General Fund.
2.60% Local School Support Tax	School District in which business is located.
0.50% Basic City County Relief Tax	All Counties. The State disperses collections to all counties through a formula. BCCRT revenues are a portion of the State's consolidated tax distribution.
1.75% Supplemental City County Relief Tax	All Counties. The State disperses collections to all counties through a formula. SCCRT revenues are a portion of the State's consolidated tax distribution.
0.25% Parks/Recreation/Airport/Sr. Services	Douglas County.

Construction

The following table illustrates a history of the total valuation of building permits issued within the boundaries of Douglas County.

BUILDING PERMITS

Douglas County, Nevada

Calendar Year	Residential¹		New Commercial		Other²		Total	
	Permits	Value	Permits	Value	Permits	Value	Permits	Value
1997	436	64,240,674	36	20,088,904	1,268	27,305,266	1,740	111,634,844
1998	435	74,375,143	44	40,854,631	1,158	31,624,542	1,637	146,854,316
1999	517	76,676,237	34	26,073,755	1,302	34,226,068	1,853	136,976,060
2000	578	96,326,212	29	21,606,243	1,161	37,864,640	1,768	155,797,095
2001	609	95,499,838	33	31,076,429	1,113	43,113,303	1,755	169,689,570
2002	715	113,401,542	25	13,126,791	1,269	29,211,886	2,009	155,740,219
2003	570	107,865,401	34	21,344,322	1,581	37,268,594	2,185	166,478,317
2004	536	108,544,435	44	16,679,829	1,526	30,623,153	2,106	155,847,417
2005	565	122,744,267	42	17,403,322	1,543	36,173,248	2,150	176,320,837
2006 ³	418	105,146,681	39	23,308,488	1,509	37,558,846	1,972	166,014,015
2007 ⁴	151	68,582,941	16	7,732,733	1,333	44,277,821	1,508	120,593,495
2008	53	23,944,359	19	17,453,391	1,261	32,911,537	1,333	74,309,287

1 Includes single and multi-family dwellings, new mobile homes and duplexes.

2 Includes permits issued for the purpose of remodeling, construction additions, rehabilitation, rebuilding and all other permits required by codes adopted by Douglas County.

3 2006 corrected to exclude septic permits in the residential totals and total permits.

4 2007 corrected to exclude void permits not removed from total permits issued and value.

SOURCE: Douglas County - Community Development Department

Gaming

The economy of the county is substantially dependent on the tourist industry, which is primarily based on legalized gambling and related forms of entertainment. The following table shows the gross taxable revenue from gaming in the county as compared to the State. Over the last five years, an average of 3.47% of the State's total gross taxable gaming revenue has been generated from the Douglas County South Shore area.

GROSS TAXABLE GAMING REVENUE AND GAMING TAXES¹

Douglas County, Nevada

Fiscal Year Ended June 30	Gross Taxable Gaming Revenue ²			State Gaming Collection ³		
	State Total	Douglas County South Shore of Lake Tahoe ⁴	% Change Douglas County	State Total	Douglas County South Shore of Lake Tahoe ⁴	% Change Douglas County
1993	5,871,507,080	329,029,944	---	455,176,216	24,689,173	---
1994	6,397,483,293	322,863,487	(1.9)	498,708,067	23,825,929	(3.5)
1995	6,821,068,669	332,582,750	3.0	522,842,434	24,545,509	3.0
1996	7,240,386,833	324,817,134	(2.3)	565,920,579	24,048,051	(2.0)
1997	7,300,322,957	294,722,155	(9.3)	569,961,684	22,001,611	(8.5)
1998	7,579,892,727	283,202,652	(3.9)	584,067,140	21,146,642	(3.9)
1999	8,141,710,339	317,938,477	12.3	637,903,064	23,276,017	10.1
2000	9,031,761,133	325,680,101	2.4	707,610,138	24,371,224	4.7
2001	9,217,209,242	338,187,633	3.8	727,103,877	24,687,431	1.3
2002	9,082,051,430	323,752,965	(4.3)	711,578,089	23,930,850	(3.1)
2003	9,402,760,618	330,289,270	2.0	779,104,345	26,584,170	11.0
2004	9,922,803,000	337,357,000	2.1	854,616,140	28,370,229	6.7
2005	10,609,996,649	333,166,707	1.2	907,119,571	25,864,099	8.8
2006	11,803,791,121	337,836,742	1.4	1,003,063,045	26,002,733	1.7
2007	12,220,373,590	327,954,516	(2.9)	1,035,456,278	24,473,417	(4.4)
2008	11,925,065,588	313,774,913	(4.3)	980,750,446	24,822,167	1.4

1 The figures shown in prior periods are subject to adjustments due to amended tax filings, fines and penalties.

2 The total of all sums received as winnings less only the total of all sums paid out as losses (before operating expenses).

3 Cash receipts of the State from all sources relating to gaming (General Fund and other revenues) including percentage license fees, quarterly flat license fees, annual license fees, casino entertainment taxes, annual slot machine taxes, penalties, advance fees, and miscellaneous collections. A portion of collections is deposited to State funds other than the State's General Fund.

4 The Gaming Control Board provides information by geographic location. Therefore, this information does not include revenues from the Carson Valley portion of Douglas County.

SOURCE: State of Nevada - Gaming Control Board.

<http://gaming.nv.gov/gamefact04.htm> viewed on 6-21-05 (for State Gaming Collection Data)

http://gaming.nv.gov/documents/pdf/1g_04jun.pdf viewed on 6-21-05 (For Gross Taxable Gaming Revenue)

Different forms of legal gaming have been authorized by many states. Other states may yet consider authorizing gaming in one form or another. The different forms of gaming range from casino gaming and riverboat gaming to lotteries. As presently operated, lotteries offer customers a considerably different gaming product than that offered in Nevada. The county cannot predict the impact on the State's or the county's economy of legalization of state lotteries and casino gaming in other states.

County Transportation

U.S. Highway 395 connects Minden to Carson City and Reno to the north and US Highway 50 is the link to Lake Tahoe to the west. The Southern Pacific Railroad crosses the State. Amtrak passenger service is available from Reno. Major trucking lines serve the area. Greyhound provides local and transcontinental bus service. Gray Line provides a charter service and lectured sightseeing tours. Douglas County operates a general aviation airport providing private & charter air service and car rentals. Similar services are also available from the South Lake Tahoe and Carson City Airports. International and interstate air carriers are available from Reno.

County Utilities

Water - Water in Douglas County is principally derived from Lake Tahoe water in the Tahoe Township and ground water in the East Fork Township. A minor amount of ground water is also used to supplement lake water in the Tahoe Township. Water for drinking purposes within Douglas County is supplied by numerous entities, both public and private. Public entities include general improvement districts, a special water utility district, a town, and Douglas County. Private entities include privately owned water companies, a nonprofit homeowner's association, and a nonprofit town water company.

Sewer Service - Wastewater collection and treatment is provided by special districts and Douglas County. The Tahoe Township is entirely sewerred. Wastewater generated in the Tahoe Township is treated by Sewer Improvement District No. 1 and subsequently exported from the basin due to environmental considerations. It is used for irrigation of ranch land in Carson Valley. Wastewater generated in sewerred areas of the East Fork Township is treated and disposed of by the Minden-Gardnerville Sanitation District for the Town of Minden, Town of Gardnerville, and Gardnerville Ranchos subdivision. A plant owned and operated by Douglas County serves the North Valley area. Indian Hills General Improvement District provides wastewater service in the Northwest portion of the Carson Valley. The balance of residential development in Douglas County is served by individual sewage disposal systems.

Power & Telephone - Sierra Pacific Power Company provides electricity, Southwest Gas provides natural gas service, and telephone service is provided by GTE.

Glossary

The following are definitions and explanations of terms that are used throughout the budget document or that may aid in understanding the county's budget.

Abatement - Property tax levied on a parcel but cannot be collected due to the cap on taxes.

Account - A systematic arrangement of items, showing the effect of transactions on a specific asset, liability, equity, revenue or expenditure.

Accrual Basis - The basis of accounting under which expenses are recorded as soon as they result in liabilities for benefits received and revenues are recorded when earned, despite the possibility that the receipt of the revenue or the payment of expenses may take place, in whole or in part, in another accounting period. This basis is used for proprietary (enterprise and internal service) funds.

Ad Valorem Tax - A tax based on the assessed value of taxable property.

Appropriation - An authorization by the County Commissioners to make expenditures and to incur obligations for a specific purpose. An appropriation is usually limited in amount and in the time when it may be expended (i.e., fiscal year). Multi-year appropriation authority may be established for capital projects and other special purpose funds. The appropriation authority will remain in effect until the project is closed.

Appropriation Resolution - The official enactment by the legislative body (Board of Commissioners) establishing the legal authority for officials to obligate and expend resources.

Assessed Valuation - A valuation set upon real estate or other property by the County Assessor and the State as a basis for levying taxes. Assessed valuation in Douglas County is based on 35% of appraised value as determined by the County Assessor's Office.

Assessments - Charges made to parties for actual services or benefits received. These are considered Direct Benefit Charge Revenues to the county.

Bond (Debt Instrument) - A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used to finance long-term capital improvements.

Budget - A plan of financial operation listing an estimate of proposed appropriations or expenses for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). The budget is also used for control and reporting of data to management. Upon approval by the Board of Commissioners, the adopted budget resolution is the legal basis for expenditures in the budget year.

Budget Augmentation - A procedure for increasing appropriations of a fund through the addition of previously unbudgeted resources. For example, a capital project budget account may be augmented when an unbudgeted grant comes in. Board of Commissioners approval is required to augment the adopted budget.

Budget Calendar - A schedule of key dates or milestones which the county follows in the preparation and adoption of the budget.

Budget Message - A general discussion of the proposed budget as presented in writing by the County Manager to the Board of Commissioners. The message contains an explanation of the principal budget items and summaries, major issues impacting the Budget, and challenges facing the county.

Budget Year - Refers to the fiscal year for which a budget is adopted. The county's fiscal year runs from July 1 to June 30.

Capital Budget - A plan of capital expenditures and the means of financing them. The Capital budget is part of the county's overall budget and is based on the Capital Improvement Program.

Capital Project - A permanent addition to the county's assets, including the design, construction, or purchase of land, buildings, or facilities, or major renovations of the same.

Capital Improvement Program (CIP) - A plan of proposed capital improvement projects with single- and multiple-year capital expenditures, generally for at least a five year period. The CIP is updated annually.

Capital Outlay - An operating budget category which includes equipment having a unit cost of more than \$3,000 and an estimated useful life of over one year.

Charges for Service - Various operating fees assessed for specific goods or services delivered.

Contingency - An appropriation of funds to provide for unforeseen, emergency expenditures or anticipated expenditures of an uncertain amount. The Board of Commissioners must approve the use of any contingency appropriations.

Cost Allocation - A costing of county services to identify the full cost of government services. Funds and departments are charged for the goods or services received from another fund or department.

Current Revenues - Those revenues received within the present fiscal year. Beginning fund balance is not considered current revenue.

D.A.R.E. - Drug Awareness Resistance Education. A Sheriff's Department program for youths.

Debt Service – payment of interest and repayment of principal to holders of the county's debt instruments.

Debt Service Fund - A fund to account for the accumulation of resources and the payment of principal or interest on general long-term debt.

Department - An organizational unit which has the responsibility for providing programs, activities, and/or functions in a related field.

Depreciation - Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. The county accounts for depreciation in proprietary funds by identifying that portion of the cost of a capital asset that is charged as an expense during a particular fiscal year.

Enterprise Fund - A fund established to account for operations: a) which are financed and conducted in a manner similar to the operations of private business enterprises, where the intent of the governing body is to have the expenses (including depreciation) of providing goods and services on a continuing basis recovered primarily through charges to the users.

Expenditure/Expense - Under the accrual basis (expense) or the modified accrual basis (expenditure), the cost of goods delivered or services rendered, whether paid or unpaid, and the retirement of debt.

Financial Audit - A systematic examination of resource utilization concluding in a written report. An audit of the county is performed each year by an outside, independent auditing firm.

Financial Condition - The county's ability to pay all costs of doing business and to provide services at the level and quality that are required and desired for the health, safety, and welfare of the community.

Fiscal Policies – Board of County Commissioners and administrative policies established to govern the county's accounting, investment management, revenue collection, debt, financial management, budgetary, and fund maintenance practices and procedures to ensure the long-term viability of the county's resources and services.

Fiscal Year - A twelve-month period of time to which the budget applies. For Douglas County, it is July 1 through June 30.

Full-Time Equivalent Employee - The conversion of part-time positions to the decimal equivalent of a full-time position based on 2,080 hours per year (52 weeks times 40 hours/wk).

Fund - An independent fiscal and accounting entity having a self-balancing set of accounts recording cash and other financial resources together with all related liabilities and residual equities or balances, or changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.

Fund Balance - The excess of assets over liabilities and reserves in a governmental fund.

Fund for Capital Projects - A fund created to account for all resources used for the acquisition or construction of designated fixed assets by a governmental unit except those financed by a proprietary or trust fund.

GAAP - Generally Accepted Accounting Principles.

General Fund - The primary fund of the county used to account for all revenues and expenditures of the county not legally or otherwise restricted as to use.

General Obligation Bonds - Bonds issued and backed by the full faith and credit of the county for the repayment of the bonds.

Grant - Contributions or gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility.

Indirect Cost - A cost incurred in the production and/or provision of a service that usually cannot be directly associated with any one particular good or service, but rather results from general productive activity. Examples include the salaries of supervisory and administrative personnel, occupancy and maintenance of buildings, and utility costs.

Intergovernmental Revenue - Revenues received from another governmental entity.

Internal Charges - Various, specific charges set to recover the cost of providing goods and/or services to particular funds or departments within the organization.

Internal Service Fund - A fund used to account for the financing of goods or services furnished by a designated department or agency to governmental units within its own organization or to other departments or agencies on the basis of reimbursement for costs.

Investment - Securities purchased and held for the production of income in the form of interest, dividends, or base payment.

Long-Term Debt - Debt which is legally payable from general revenues and is backed by the full faith and credit of a governmental unit. The term includes debt instruments such as property tax and revenue bonds, notes, and lease agreements.

Long-Range Financial Plan - A course of action set forth by the Commission consisting of several financial components to be implemented over time to provide for the fiscal stability of the county.

Long-Term Goals - Statements of high aspirations, usually representing an end result or condition toward which efforts are directed, i.e., meeting the needs of the county as set forth by the elected officials through policy directives.

Master Plan - A comprehensive plan, normally covering a 5-10 year period, developed to guide delivery of specific services, to identify future needs and challenges, and to identify future infrastructure needs.

Modified Accrual Basis - The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when they become measurable and available to finance expenditures of the fiscal period.

N.D.O.T. - Nevada Department of Transportation.

Non-Restricted Revenues - Revenues received by the county that can be expended for any governmental activity.

One-Time Revenue - Revenue that cannot reasonably be expected to continue, such as some Federal grants, interfund transfers, or the use of reserves.

Operating Budget - The appropriated budget supporting current operations.

Operating Funds - Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

Personnel Services - A budgetary category encompassing all salaries, wages, benefits, and other miscellaneous costs associated with personnel expenditures.

Priority Budgeting - A process for allocating financial resources that provides for the comparison and prioritizing of existing programs and services relative to each other and the need for new programs and services.

Purchase Order - A document issued to authorize a vendor or vendors to deliver specific merchandise or render a specified service for a stated estimated price. Outstanding purchase orders are called encumbrances.

Reserves - An account used to indicate that a portion of the fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

Restricted Revenues - Revenues received by the county that must be expended in specific areas or for specific purposes. For example, State gas tax revenues may only be used for road maintenance or road improvement projects.

Resources - Total dollars available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

Retained Earnings - An equity account reflecting the accumulated earnings of a proprietary (internal service or enterprise) fund. In this budget document, the balance derived excludes asset depreciation expenditures. When depreciation is charged to user organizations, as in internal service funds, the cash balance remaining (ending retained earnings) therefore represents the asset replacement reserve being accumulated.

Revenues - Monies received or anticipated by a local government from either tax or non-tax sources in support of a program or services to the community. It includes such items as property taxes, fees, user charges, grants, fines, interest, sales tax, etc.

Revenue Estimates - A formal projection of revenues to be earned from a specific revenue source for some future period (typically one fiscal year).

Salaries and Benefits - A budget category that accounts for full-time and limited service employees, overtime expenses, and all employee benefits.

Services and Supplies - A category of operating expenditures which includes such items as contractual services, charges for service, office supplies, maintenance fees, etc., which are ordinarily consumed within a fiscal year.

Strategies - Describes in general terms those actions or activities that will be expedited to achieve the fiscal year goals and objectives.

Taxes - Mandatory charges levied by a governmental unit against the wealth of a person, natural or corporate, for the common benefit of all. The term does not include charges made against particular persons or property for current benefits and privileges accruing only to those paying such charges, such as licenses, permits and assessments, nor does it include water, sewer, garbage or other service or use fees furnished through municipally operated utilities.

Tax Rate - The amount of tax stated in terms of a unit of the tax base. In Douglas County the tax rate means the dollar amount levied per \$100 of assessed valuation.

Transfer - Amounts distributed from one fund to finance activities in another fund. Transfers are shown as an expenditure in the originating fund and as a revenue in the receiving fund.

Trust and Agency Fund - Fund used to account for assets held by a governmental unit as a trustee or an agent for persons, private organizations, other governmental units, other funds or any combination of them. The term includes an expendable trust fund, a non-expendable trust fund or a pension trust fund. The county maintains trust funds for some special districts, the School District, and specific State revenues to be dispersed according to each respective agency.

Unfunded Liability - A liability that has been incurred during the current year or a prior year that does not have to be repaid until a future year, and for which reserves have not been set aside. It is similar to long-term debt in that it represents a legal commitment to pay at some time in the future.

User Fees and Charges - The levy and payment of a fee for direct receipt of a public service by the person benefiting from the service (i.e. fees for recreation programs, charges for water & sewer services).